COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 28, 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 County Auditor reports:

Department	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for May 2018
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for June 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's Fee Monthly Fees Reports for April 2018 through June 2018
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for April 2018 through June 2018
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for May 2018
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for May 2018
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Monthly Fee Report for May 2018
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Anzaldua's Park Monthly Fee Report for May 2018
The Hon. Joseph Palacios, Commissioner Precinct No. 4	Monthly Fees Reports for January 2018 through May 2018
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for May 2018
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for May 2018
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for May 2018
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Report for May 2018
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for May 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for May 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for May 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for May 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for June 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for June 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for June 2018
The Hon. Laura Hinojosa, Hidalgo District Clerk	Monthly Fees Report for May 2018
The Hon. Laura Hinojosa, Hidalgo District Clerk	Monthly Fees Report for June 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for May 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for May 2018
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for May 2018
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for May 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for May 2018
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for May 2018
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for June 2018

The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for June 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for June 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for June 2018
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for June 2018
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for June 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for June 2018
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for June 2018
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for June 2018
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2018-22
Martin Garza, City Manager City of Mission	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2018-22
Rolando Garza, Hidalgo County Appraisal District	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2018-22
Luciano Ozuna, City Manager, City of Alamo	City of Alamo TIRZ No. 1-Report No. 2018-26
Pilar Rodriguez, City Manager, City of Edinburg	City of Edinburg TIRZ No. 1 The Shoppes Report No. 2018-27
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Edinburg TIRZ No. 4 Entertainment Center Report No. 2018-32
Pilar Rodriguez, City Manager, City of Edinburg	City of Edinburg TIRZ No. 4 Entertainment Center Report No. 2018-32
The Hon. Norma G. Garcia, Hidalgo County Treasurer	Audit of the Hidalgo County Treasurer's Office Audit No. 2017-44
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	June 2018 Delinquent Tax Attorney Payment Request Report No. 2018-62
Mr. T.J. Arredondo, Director of Planning	Edinburg Office Cash Count Report No. 2018-49
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Cash County Report No. 2018-50
Mr. T.J. Arredondo, Director of Planning	Weslaco Office Cash Count Report No. 2018-51
The Hon. Norma G. Garcia, Hidalgo County Treasurer	Cash Count Report No. 2018-52
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Elsa Health Clinic Cash Count Report No. 2018-532
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Edinburg Health Clinic Cash Count Report No. 2018-535
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Edinburg Tax Office Cash Count Audit No. 2018-541
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Alamo Tax Office Cash Count Report No. 542
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Main Office Cash Count Report No. 2018-547
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Pharr Motor Vehicle Cash Count Report No. 2018-550
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Mission Motor Vehicle Cash Count Report No. 2018-555
Ms. Yvonne Ramon, Elections Administrator	Cash Count Report No. 2018-560

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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July 27, 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 May 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 month of May 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 receipted.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE 92ND D.C. | JAIME E. TIJERINA JUDGE 93RD D.C. | J. R. "BOBBY" FLORES JUDGE 139TH D.C. | ROSE GUERRA REYNA JUDGE 206TH D.C. | JUAN R. PARTIDA JUDGE 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE 332ND D.C. | NOE GONZALEZ JUDGE 370TH D.C. | LETICIA LOPEZ JUDGE 398TH D.C. | L. KENO VASQUEZ | ISRAEL RAMON, JR. | RENEE R. BETANCOURT

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

Conclusion:
Total collections for the month of May 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 was $6,833,360.40. 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 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 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 $2,229.22.
  - Net shortages totaling $2,229.22 were replenished with funds in the Cashier Over/Short balance sheet account. Some of the significant shortages are as follows:
    - On May 11, 2018 one cashier was short $361.40 at the Edinburg Substation.
    - On May 11, 2018 one cashier was short $1,209.04 at the Edinburg Substation.
    - On May 14, 2018 one cashier was short $449.58 at the Edinburg Substation.
    - On May 29, 2018 one cashier was short $200.00 at the Edinburg Substation.

The County Auditor's Office was notified of the shortage that occurred on May 11, 2018. According to staff, the camera that focuses on the cashier's work station was not working on the day of the shortage. Subsequently, the County Auditor's Office was notified that on June 1, 2018, $1,200.00 was found behind the register used by the cashier on the day of the shortage. According to the Chief Accountant, the register was not used by any other cashier between the day of the shortage and the day the money was found. The money was found by the cashier when he realized that the register was not closing properly.

- Deposits were over a total of $1,060.89.
  - Net overages totaling $1,060.89 were placed in the Cashier Over/Short balance sheet account. Some of the significant overages are as follows:
    - On May 7, 2018 one cashier was over $450.02 at the Edinburg Substation.
    - On May 8, 2018 one cashier was over $372.03 at the Edinburg Substation.
    - On May 25, 2018 one cashier was over $200.61 at the Edinburg 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.

In addition, we were informed that on May 2, 2018 $40.00 was found at the Pharr Substation underneath a fan by a cashier who was moving from one work station to another. In the process of rearranging the new workstation, the $40.00 fell from underneath the fan. As per the Substation Supervisor, the department has not been able to determine

who the money belongs to or how long it had been there. The money was deposited and credited to the Cashier Over/Short balance sheet account.

The County Auditor's Office requires cash receipts be deposited intact daily. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a shortage occurs of $100.00 or more or criminal conduct is suspected, regardless of the amount, the shortage must be immediately reported to the County Auditor's Office and the Sheriff's Office. Shortages should be replenished or a request for indemnification be made to Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes Commissioners Court to indemnify an elected or appointed County officer against personal liability for the loss of County funds, if the loss was not the result of the officer's negligence or criminal action. Failure to implement internal controls may be considered negligence. Supervisors must monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

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

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

- 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 shortages and overages. Furthermore, cashier workstations should regularly be inspected to ensure county funds are not being withheld.

Please provide a written management response to the observation noted above by August 17, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observation, 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 A. Duran PB

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

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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August 14, 2018

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

Re: Hidalgo County Tax Collected Reports for June 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 month of June 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 receipted.

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

Conclusion:

Total collections for the month of June 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 was $10,460,641.46. 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 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 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 $158.82.
  - Net shortages totaling $158.82 were replenished with funds in the Cashier Over/Short balance sheet account. Some of the significant shortages are as follows:
    - On June 5, 2018 one cashier was short $40.00 at the Edinburg Substation.
    - On June 15, 2018 one cashier was short $100.00 at the Edinburg Substation.

The County Auditor's Office was not notified of any of the shortages.

- Deposits were over a total of $107.90.
  - Net overages totaling $107.90 were placed in the Cashier Over/Short balance sheet account. Some of the significant overages are as follows:
    - On June 11, 2018 one cashier was over $99.30 at the Edinburg 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 that cash receipts be deposited intact daily. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a shortage occurs of $100.00 or more, or 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 should be made to Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes Commissioners Court to indemnify an elected or appointed County officer against personal liability for the loss of County funds, if the loss was not the result of the officer's negligence or criminal action. Failure to implement internal controls may be considered negligence. Supervisors must monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

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

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

- 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 shortages and overages particularly when the shortages and overages are occurring with the same cashiers. Furthermore, cashier workstations should regularly be inspected to ensure county funds are not being withheld.

Please provide a written management response to the observation noted above by August 24, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observation, 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 A. Duran CB

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

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EDINBURG, TEXAS 78539

August 16, 2018

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

Re: Sheriff's Fee *Monthly Fees Reports* for April 2018 through June 2018

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Fee *Monthly Fees Reports* for April 2018 through June 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 April 2018 through June 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 fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts issued followed a sequential order.
- Verified that the receipts issued and the *Monthly Fees Reports* were properly completed.

Conclusion:
Total collections for the months of April 2018 through June 2018 were $34,597.14, $29,829.26, and $26,559.70, respectively. Based on the results of our review, we concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires 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 June receipt number 113512 was created by cashier "TEST" in the amount of $3,000 for a "Civil Paper Fee" (fee code cpm). The receipt number did not follow the Sheriff's Office receipt sequence, and the fee amount and fee type are not fees assessed by the Sheriff's Office. Sheriff's Office staff was unable to provide a reason for the receipt being posted to the Sheriff's Office Fee account. It appears that the transaction was posted by Tyler; however, we were not able to confirm.

Test transactions performed by the IT Department or Tyler Technologies should be done on "Stage" mode. Performing test transaction on "Production" mode causes reporting errors.

Recommendation:

We recommend that the Sheriff's Office contact the IT department and Tyler Technologies to reverse the transaction and to remove the fee code. In addition, the Sheriff's Office should notify Tyler Technologies that test should not be conducted in "Production" mode.

Please provide a management response to the observation noted above by August 31, 2018.

If you have any questions, please contact Rocio Quiroga, Internal Auditor I, at 318-2511 ext. 4604, 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

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

August 15, 2018

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

Re: *Monthly Fees Report* for April 2018 through June 2018

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the months of April 2018 through June 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 months of April 2018 through June 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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to a*lio'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.
- Reviewed receipts issued to verify proper completion and issuance in sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

- Reviewed *Close-out Reports* to verify proper completion.

Conclusion:
Total collections for the months of April 2018 through June 2018 were $14,673.84, $20,250.19, and $5,385.35, respectively. 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 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 8 of 8 Cashier's Close-out Reports for the month of April 2018 did not contain the signature of the individual responsible for approving the amounts recorded on *Part III Acknowledgement and Approval*. According to staff, the Elections Administrator was out of the office and therefore unable to sign the Close-Out Reports.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the cashier, witness, and the County official or his/her designee must sign under Part *III Acknowledgment and Approval* to document responsibility.

Recommendation:
Management should ensure that the Close-Out Report is properly prepared. Please refer to the "Daily Close-Out" section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented when performing the daily close-out procedures.

Observation No. 2:
We noted that 2 of 8 receipts issued in the month of June 2018 were missing the payer's name. According to the Election's Department Accounting Clerk, the payer's name was not noted on the receipt due to an oversight. Staff will be reminded that receipts need to be properly completed.

The County Auditor's Office requires the official receipt to contain sufficient information to create an adequate audit trail to ensure proper allocation of the funds. At a minimum, the cash receipt must include the date, payer name, form of payment (e.g., cash, check, or credit card), check number, amount, account name to be credited, description (e.g., account number, permit number, case number, style of case number, etc.), and the initials or signature of the cashier.

Failure to ensure that the payer's name is on the receipt may result in the inability to identify the payer, if needed.

Recommendation:
Management should ensure that the payer's name is documented on the receipts.

Observation No. 3:
We noted that a daily mail log was not prepared for 2 of 21 days. According to Election's Department Accounting Clerk, the mail logs were not prepared due to an oversight; however, there were no collections on those days.

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. If mail-in payments are not received, a mail log should be prepared that states "no mail-in payments received."

Failure to ensure that mail-in payments are recorded daily 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 mail-in payments.

Please provide a written management response to the observations noted above by August 29, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT 30,
FOR THE MONTH ENDED April 1, 2018

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
		Elections Receipt # Sequence		Revenues			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Contractual Revenues	Non-Contractual Revenues	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Apr-18	0	0	$ -	$ -	$ -				-
2	2-Apr-18	1119	1119	$ -	$ 34.00	$ 34.00	34.00	221488	04/03/18	-
3	3-Apr-18	0	0	$ -	$ -	$ -				-
4	4-Apr-18	0	0	$ -	$ -	$ -				-
5	5-Apr-18	0	0	$ -	$ -	$ -				-
6	6-Apr-18	1120	1120	$ -	$ 17.50	$ 17.50	17.50	221733	04/09/18	-
7	7-Apr-18	0	0	$ -	$ -	$ -				-
8	8-Apr-18	0	0	$ -	$ -	$ -				-
9	9-Apr-18	0	0	$ -	$ -	$ -				-
10	10-Apr-18	0	0	$ -	$ -	$ -				-
11	11-Apr-18	0	0	$ -	$ -	$ -				-
12	12-Apr-18	0	0	$ -	$ -	$ -				-
13	13-Apr-18	0	0	$ -	$ -	$ -				-
14	14-Apr-18	0	0	$ -	$ -	$ -				-
15	15-Apr-18	0	0	$ -	$ -	$ -				-
16	16-Apr-18	1121	1122	$ 14,304.14	$ 68.50	$ 14,372.64	14,372.64	221984	04/17/18	-
17	17-Apr-18	0	0	$ -	$ -	$ -				-
18	18-Apr-18	1123	1123	$ -	$ 17.50	$ 17.50	17.50	222101	04/19/18	-
19	19-Apr-18	1124	1124	$ -	$ 49.50	$ 49.50	49.50	222145	04/20/18	-
20	20-Apr-18	1125	1126	$ -	$ 18.20	$ 18.20	18.20	222177	04/23/18	-
21	21-Apr-18	0	0	$ -	$ -	$ -				-
22	22-Apr-18	0	0	$ -	$ -	$ -				-
23	23-Apr-18	1127	1127	$ -	$ 0.90	$ 0.90	0.90	222187	04/24/18	-
24	24-Apr-18	1128	1128	$ -	$ 163.60	$ 163.60	163.60	222227	04/25/18	-
25	25-Apr-18	0	0	$ -	$ -	$ -				-
26	26-Apr-18	0	0	$ -	$ -	$ -				-
27	27-Apr-18	0	0	$ -	$ -	$ -				-
28	28-Apr-18	0	0	$ -	$ -	$ -				-
29	29-Apr-18	0	0	$ -	$ -	$ -				-
30	30-Apr-18	0	0	$ -	$ -	$ -				-
31	1-May-18	0	0	$ -	$ -	$ -				-
	TOTAL			$ 14,304.14	$ 369.70	$ 14,673.84				0.00

7A X3;X2-A 7A X3;X2-B 7A X3;X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$52,088.44	July	
February	$ 51,638.61	August	
March	$ 34,211.63	September	
April	$ 14,673.84	October	
May		November	
June		December	
(1) Subtotal	$ 152,612.52	(2) Subtotal	$ -

Total (1+2) $ 152,612.52

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

PREPARED BY — DATE: 5/3/18

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

ELECTIONS ADMINISTRATOR — DATE: 5-3-18

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITOR'S FORM: RE- CLL-001

REVISED: 01/15

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 07/31/18 8/8/18 8/10/18

V1

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

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
		Elections Receipt # Sequence		Revenues			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Contractual Revenues	Non-Contractual Revenues	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-May-18	0	0	$ -	$ -	$ -				-
2	2-May-18	0	0	$ -	$ -	$ -				-
3	3-May-18	0	0	$ -	$ -	$ -				-
4	4-May-18	0	0	$ -	$ -	$ -				-
5	5-May-18	0	0	$ -	$ -	$ -				-
6	6-May-18	0	0	$ -	$ -	$ -				-
7	7-May-18	1129	1129	$ 19,599.39	$ -	$ 19,599.39	19,599.39	222730	05/08/18	-
8	8-May-18	0	0	$ -	$ -	$ -				-
9	9-May-18	1130	1130	$ -	$ 17.50	$ 17.50	17.50	222816	05/10/18	-
10	10-May-18	0	0	$ -	$ -	$ -				-
11	11-May-18	1131	1131	$ -	$ 26.60	$ 26.60	26.60	222895	05/14/18	-
12	12-May-18	0	0	$ -	$ -	$ -				-
13	13-May-18	0	0	$ -	$ -	$ -				-
14	14-May-18	0	0	$ -	$ -	$ -				-
15	15-May-18	0	0	$ -	$ -	$ -				-
16	16-May-18	1132	1132	$ -	$ 36.50	$ 36.50	36.50	223035	05/17/18	-
17	17-May-18	0	0	$ -	$ -	$ -				-
18	18-May-18	1133	1133	$ -	$ 19.50	$ 19.50	19.50	223118	05/21/18	-
19	19-May-18	0	0	$ -	$ -	$ -				-
20	20-May-18	0	0	$ -	$ -	$ -				-
21	21-May-18	0	0	$ -	$ -	$ -				-
22	22-May-18	0	0	$ -	$ -	$ -				-
23	23-May-18	1134	1134	$ -	$ 19.50	$ 19.50	19.50	223269	05/24/18	-
24	24-May-18	1135	1136	$ -	$ 513.70	$ 513.70	513.70	223293	05/25/18	-
25	25-May-18	0	0	$ -	$ -	$ -				-
26	26-May-18	0	0	$ -	$ -	$ -				-
27	27-May-18	0	0	$ -	$ -	$ -				-
28	28-May-18	0	0	$ -	$ -	$ -				-
29	29-May-18	0	0	$ -	$ -	$ -				-
30	30-May-18	0	0	$ -	$ -	$ -				-
31	31-May-18	1137	1137	$ -	$ 17.50	$ 17.50	17.50	223544	06/01/18	-
	TOTAL			$ 19,599.39	$ 650.80	$ 20,250.19				0.00

F1 X3; X2-A F1 X3; X2-B F1 X3; X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$52,088.44	July	
February	$ 51,638.61	August	
March	$ 34,211.63	September	
April	$ 14,673.84	October	
May	$ 20,250.19	November	
June		December	
(1) Subtotal	$ 172,862.71	(2) Subtotal	$ -

Total (1+2) $ 172,862.71

F1

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

PREPARED BY — DATE: 6/5/18

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

ELECTIONS ADMINISTRATOR — DATE: 6/6/18

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

COUNTY AUDITOR'S FORM: RE- CLL-001 REVISED 01/15

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 07/3/18 7/5/18 6/10/18

V1

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT 30
FOR THE MONTH ENDED June 1, 2018

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
		Elections Receipt # Sequence		Revenues			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Contractual Revenues	Non-Contractual Revenues	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Jun-18	0	0	$ -	$ -	$ -				-
2	2-Jun-18	0	0	$ -	$ -	$ -				-
3	3-Jun-18	0	0	$ -	$ -	$ -				-
4	4-Jun-18	0	0	$ -	$ -	$ -				-
5	5-Jun-18	0	0	$ -	$ -	$ -				-
6	6-Jun-18	0	0	$ -	$ -	$ -				-
7	7-Jun-18	0	0	$ -	$ -	$ -				-
8	8-Jun-18	0	0	$ -	$ -	$ -				-
9	9-Jun-18	0	0	$ -	$ -	$ -				-
10	10-Jun-18	0	0	$ -	$ -	$ -				-
11	11-Jun-18	1138	1139	$ -	$ 258.50	$ 258.50	258.50	223851	06/12/18	-
12	12-Jun-18	1140	1140	$ -	$ 67.50	$ 67.50	67.50	223874	06/13/18	-
13	13-Jun-18	0	0	$ -	$ -	$ -				-
14	14-Jun-18	1141	1141	$ 4,827.35	$ -	$ 4,827.35	4,827.35	223981	06/15/18	-
15	15-Jun-18	0	0	$ -	$ -	$ -				-
16	16-Jun-18	0	0	$ -	$ -	$ -				-
17	17-Jun-18	0	0	$ -	$ -	$ -				-
18	18-Jun-18	0	0	$ -	$ -	$ -				-
19	19-Jun-18	0	0	$ -	$ -	$ -				-
20	20-Jun-18	0	0	$ -	$ -	$ -				-
21	21-Jun-18	0	0	$ -	$ -	$ -				-
22	22-Jun-18	0	0	$ -	$ -	$ -				-
23	23-Jun-18	0	0	$ -	$ -	$ -				-
24	24-Jun-18	0	0	$ -	$ -	$ -				-
25	25-Jun-18	1142	1142	$ -	$ 22.50	$ 22.50	22.50	224275	06/26/18	-
26	26-Jun-18	1143	1145	$ -	$ 209.50	$ 209.50	209.50	224320	06/27/18	-
27	27-Jun-18	0	0	$ -	$ -	$ -				-
28	28-Jun-18	0	0	$ -	$ -	$ -				-
29	29-Jun-18	0	0	$ -	$ -	$ -				-
30	30-Jun-18	0	0	$ -	$ -	$ -				-
31	1-Jul-18	0	0	$ -	$ -	$ -				-
	TOTAL			$ 4,827.35	$ 558.00	$ 5,385.35				0.00

F4 X3; X2-A F5 X3; F5 X3; X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS: X2-A

January	$52,088.44	July	
February	$ 51,638.61	August	
March	$ 34,211.63	September	
April	$ 14,673.84	October	
May	$ 20,250.19	November	
June	$ 5,385.35	December	
(1) Subtotal	$ 178,248.06	(2) Subtotal	$ -

Total (1+2) $ 178,248.06

F7

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

PREPARED BY — DATE: 7/5/18

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

ELECTIONS ADMINISTRATOR — DATE: 7/5/18

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 07/31/18 8/7/18 8/10/18

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

COUNTY AUDITOR'S FORM: RE- CLL-001

REVISED 01/15

VI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 11, 2018

Mr. Eduardo Olivarez, Chief Administrator
Hidalgo County Heath & Human Services Department
1304 S. 25th Street
Edinburg, Texas 78539

Re: Environmental Health Division *Monthly Fees Report* for May 2018

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of May 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 Report* for the month of May 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.
- 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 Report* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports,* and the *Monthly Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of May 2018 were $29,340.00. 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 A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

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



EDINBURG, TEXAS 78539

July 11, 2018

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

Re: *Monthly Fee Report* for May 2018

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Report* and supporting documentation for the month of May 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 Report* for the month of May 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 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 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 *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 Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-out Forms,* and the *Monthly Fee Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Total collections for the month of May were $1,218.25. 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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



EDINBURG, TEXAS 78539

July 13, 2018

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

Re: *Monthly Fee Report* for May 2018

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fee Report* and supporting documentation for the month of May 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 Report* for the month of May 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 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 Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports,* and the *Monthly Fee Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Total collections for the month of May 2018 were $7,450.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

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

Observation No. 1
We noted that the May 25, 2018 *Cashier's Daily Close-out Report* had an overage of $25.00. According to staff, they are unaware of how the overage occurred.

The County Auditor's Office requires that the cashier count currency and coins in front of the customer prior to issuing a receipt. In addition, the cashier should verify that the amount received agrees to the amount of the receipt. Furthermore, management should monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Failure to ensure that the cashier counts the currency and coins in front of the customer prior to issuing a receipt and the cashier verifies that the amount received agrees to the amount of the receipt may result in the loss of County revenue.

Recommendation:
Management should implement monitoring procedures to ensure that the cashier counts the currency and coins in front of the customer prior to issuing a receipt and the cashier verifies that the amount received agrees to the amount of the receipt.

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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 11, 2018

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

Re: *Monthly Fee Report* for May 2018

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of May 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 Report* for the month of May 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 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.

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

Conclusion:
Total collections for the month of May 2018 were $864.00. 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 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 July 27, 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 A. Duran PT

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 23, 2018

The Honorable Joseph Palacios, Commissioner
Hidalgo County Precinct No. 4
1051 N. Doolittle Rd.
Edinburg, Texas 78542

Re: *Monthly Fees Reports* for January 2018 through May 2018

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of January 2018 through May 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 January 2018 through May 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 that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Total collections for the months of January 2018 through May 2018 were $42,075.00, $43,000.00, $55,725.00, $41,450.00, and $36,825.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the 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:
We noted that permit numbers are not properly entered in the Solid Waste Disposal Program, as follows:

1. During the month of January 2018 permit number 52378 was voided and submitted to the Auditor's Office; however, receipt number 242-45491 issued on May 4, 2018 makes reference to permit number 52378. According to the Solid Waste Disposal Program, the permit is active until August 2, 2018. According to Precinct 4 staff, the wrong permit number must have been entered in the Solid Waste Disposal Program.

2. During the month of February 2018 a constituent's credit card was charged $100.00; however, a receipt was not issued and the permit number was not entered in the Solid Waste Disposal Program. According to Precinct 4 staff, the constituent was contacted to correct the error.

3. During the months of April 2018 and May 2018 permit numbers 55027, 55058, and 55326 are listed on the Voids and Reissued Reports generated from the Solid Waste Disposal Program; however, the permits were not listed on the Void Permit Log. Precinct 4 staff did not provide an explanation.

4. During the months of April 2018 and May 2018 permit numbers 55037, 55317, 55458, and 55477 were not on the Voids and Reissued Reports generated from the Solid Waste Disposal Program; however, the permits were listed on the Void Permit Log. Precinct 4 staff did not provide an explanation.

The County Auditor's Office requires the cashier to issue an official receipt reflecting an accurate permit number. The cashier should verify that the actual permit number agrees to the permit number entered in the Solid Waste Disposal Program and the permit number on the receipt prior to issuing the receipt. In addition, the Solid Waste Disposal Program must contain an accurate listing of permit numbers. When a new permit is issued, the new permit information must be entered in the Solid Waste Disposal Program. Precinct staff must scan permits prior to allowing a constituent to enter the disposal site in order to determine if the permit is active in the Solid Waste Disposal Program. If the permit is not active, the constituent cannot be allowed to dispose trash.

Failure to ensure that employees are properly entering permit numbers in the Solid Waste Disposal Program may result in the constituent not being allowed to enter the collection station.

Recommendation:
Management should ensure that employees are properly entering permit numbers and replacement permit numbers in the Solid Waste Disposal Program.

In addition, we recommend that Precinct 4 continue to conduct research to identify the correct permit number for 52378. Furthermore, all the permit numbers entered in the Solid Waste Disposal Program incorrectly should be corrected.

Observation No. 2:
We noted that during the months January 2018 through May 2018 there were 138, 99, 150, 132, and 126 void/reissued permits, respectively. Not all voided permits were submitted to the County Auditor's Office.

The County Auditor's Office requires that prior to issuing a replacement permit; the void permit must be obtained from the constituent, marked void, and submitted to the County's Auditor's Office along with the *Monthly Fees Report.* If the void permit cannot be provided by the constituent because the vehicle was stolen or the vehicle was involved in an accident, a police report must be obtained prior to replacing the permit.

Failure to ensure that the void permit is obtained from the constituent may result in the loss of County revenue.

Recommendation:
Management should ensure that the void permit is obtained from the constituent. At a minimum, the procedures noted above should be implemented.

Observation No. 3:
We noted that the May 30, 2018 and May 31, 2018 *Daily Close-out Reports* did not contain the signature of the employee responsible for witnessing the cashier's reconciliation and the signature of the employee responsible for verifying that the total amount on the bank validated deposit agrees to the total amount on the *Daily Close-out Reports.*

The County Auditor's Office requires that the cashier reconciles the cash drawer. The reconciliation must be witnessed by another person. The witness must sign the *Daily Close-out Report* to document their responsibility. After the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit agrees to the total amount on the *Daily Close-out Report*. The County official or his/her designee must sign the *Daily Close-out Report* to document responsibility for this verification.

Failure to ensure that the *Daily Close-out Reports* are properly completed increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the monthly report is dated and signed by the Commissioner or his/her designee to document responsibility for reviewing and approving the monthly report.

Observation No. 4:
We noted that voided receipts were missing the date receipts were voided. In addition, during the month of April, voided receipt number 242-44424 was submitted to the County Auditor's Office; however, the actual receipt that should have been voided was receipt 242-44423, which was not submitted to the County Auditor's Office. Precinct 4 staff was not able to provide an explanation for this observation.

The County Auditor's Office requires that all copies of the void receipt contain on the face of the receipt the word "VOID", an explanation for the void, the date receipt was voided, the cashier's signature, and the supervisor's signature of approval.

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

Recommendation:
Management should ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 5:
We noted that permit numbers 50710 and 55048 issued in the month of January 2018 and April 2018, respectively, were out of sequence and unaccounted for. Precinct 4 staff was not able to provide an explanation for the missing permits.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The person accountable shall be held liable for any amounts which may be required to be paid due to loss of the accountable forms resulting from his or her fault or negligence. Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action. Furthermore, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional permits. Moreover, prior to replacing a permit, the cashiers should verify that the permit is in the Solid Waste Disposal System and not reported missing and unaccounted for. A missing and unaccounted permit should not be replaced until the constituent provides proof of payment.

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

Recommendation:
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and $50.00 for the missing permits should be replenished and deposited with the County Treasurer.

Please provide a written management response to the observations noted above by July 20, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 11, 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 May 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 May 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 May 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.

Conclusion:
Total collections for the month of May 2018 were $7,172.00. 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 A. Duran PA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 11, 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 May 2018

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of May 2018 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Total collections for the month of May 2018 were $7,144.50. 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 11, 2018

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

Re: *Monthly Fees Report* for May 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 May 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 May 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

Conclusion:
Total collections for the month of May 2018 were $10,645.00. 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 11, 2018

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

Re: *Monthly Fees Report* for May 2018

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of May 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 May 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 dates 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.

Conclusion:
Total collections for the month of May 2018 were $5,086.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran BB

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 11, 2018

The Honorable Daniel Marichalar, Constable
Hidalgo County Precinct No. 5
P.O. Box 1279
Elsa, TX 78543

Re: *Monthly Fees Report* for the month of May 2018

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the month of May 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 May 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 dates 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

Conclusion:
Total collections for the month of May 2018 were $450.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact 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 A. Duran PB

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 17, 2018

The Honorable Arturo Guajardo Jr., County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

Ref: *Fee Monthly Report* for May 2018

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for May 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 May 2018. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips to verify proper completion.

Conclusion:
Total collections for the month of May 2018 were $493,255.19. 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 observations.

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

Observation No. 1:
We noted that the May 2018 *Monthly Report* was submitted to the County Auditor's Office 17 days after the fifth day following the end of the month. According to staff, the *Monthly Report* was not submitted timely due to a heavy work load. In addition, during the month of May 2018, revised *Revenue Remittance Reports* were implemented. The review of the new report also contributed to the late submittal of the *Monthly Report*.

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

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

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

Observation No. 2:
We were not able to verify the receipt sequence issued through *Kofile*. *Kofile* creates an order number for every type of activity recorded on *Kofile* (e.g., receipting, scanning, or searching); however, the *Kofile* "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap in the receipt sequence exists. According to staff, the department is working with *Kofile* representatives to create a report that will include all order numbers and type of orders issued (e.g., receipting, scanning, or searching) during the month.

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

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

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

Observation No. 3:
As of May 2018, four company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

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

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

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

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

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

Observation No. 4:
We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slips since they are able to generate a report that indicates the receipts that were issued for the day.

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

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

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

Please provide written management responses to the observations noted above by July 31, 2018.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer
Annette Muniz, Hidalgo County Clerk Chief Deputy
Berenize Alvarado, Hidalgo County Clerk Internal Auditor

COUNTY CLERK MONTHLY FEE REPORT

MAY
2018

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

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10		~~$153,630.75~~ 153,534.75
MARRIAGE LICENSES/LGC118.018 (TOTAL)		$12,710.00
STATE COMPTROLLER		
MARRIAGE LICENSE	# Filed# Filed XS 417	$12,510.00
BIRTH CERTIFICATES	# Filed# Filed XS 328	$590.40
BIRTH DSHS	# Filed# Filed XS 20	$36.60
DECLARATION OF INFORMAL MARRIAGE	# Filed# Filed XS 16	$200.00
UCC-FINANCING STATEMENTS/BCC9.403		$930.00
EARLY CHILHOOD DONATION		$15.00
VITAL STATISTICS/LGC 118.015		
CERTIFIED COPIES/LGC 118.014		$17,234.00
RETURNED CHECK CHARGE/LGC 118.0215		$0.00
REFUNDS		$196.50
BEER & WINE PERMITS/ABC 61.31		$0.00
PRINTER FEES/ABC 61.38		$0.00
RECEIVED ON ACCOUNT		$266,451.94
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216		$94,930.00
DIGITAL IMAGE FEES		$4,184.96
CC RECORDS ARCHIVES FEE LGC 118.025		$97,130.00
COURTHOUSE SECURITY FUND/LGC 291.008		$10,137.00
VITAL ARCHIVE FEE HSC 191.0045(h)		$1,178.00
OVER/(SHORT)		$11.50
NEW COURTHOUSE FEE		$87,280.00
INTEREST EARNED		$0.00
ADJUSTMENTS		$0.00
TOTAL CHARGES AND COLLECTIONS		~~$759,256.05~~ 759,260.65
LESS:		
CHARGES ON ACCOUNT		~~$68,180.96~~ 266,005.46
TOTAL DEPOSITED IN BANK		~~$691,075.69~~ 493,255.19
LESS:		
PRINTERS FEES/ABC 61.38		$0.00
BIRTH DSHS		~~$36.60~~ 0.00
REFUNDS		~~$196.50~~ 0.00
OVER/(SHORT)		~~$11.50~~ 0.00
SUBTOTAL		~~6244.60~~ 0.00
DUE TO TREASURER		~~$690,831.09~~ 493,255.19

DISTRIBUTION		
COUNTY CLERK FEES	1100-341-10-180-002-0-000	~~$382,675.78~~ 184,855.23
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	$15.00
~~INTEREST EARNED~~ DSHS 1100-207-20-000-075-0-000	1100-361-11-000-006-0-000	~~$0.00~~ 36.60
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000	$94,930.00
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	$4,184.96
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	$97,130.00
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	$10,137.00
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	$12,510.00
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	$590.40
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	$200.00
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	$87,280.00
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	$1,178.00
Refund	1100-202-00-000-022-0-000	$190.50
~~DISTRIBUTION TOTAL~~ overages	1100-360 00 -000-000-0-000	11.50
		~~$690,831.09~~ 493,255.19

COUNTY AUDITOR'S FORM ARS-CC-002, PART I
REVISED 2004

PREPARED BY: BERENIZE ALVARADO DEPUTY CLERK DATE 6/19/18

APPROVAL: ARTURO GUAJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/27/18 7/9/18 7/10/18

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
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July 18, 2018

The Honorable Arturo Guajardo Jr.
Hidalgo County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

Ref: *Criminal Fees Monthly Report for May 2018*

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for May 2018 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for May 2018. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

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

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

Conclusion:
Total collections for the month of May 2018 were $196,069.52. 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 123 receipts issued in the month of May 2018 contained errors in the allocation of fines, fees, and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A).

Some of the errors were the result of programming errors in *Odyssey* and others were due to human error. Staff was advised of the errors and the *Odyssey* programming errors (RMP and RMPr) were corrected. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed. According to staff, they did not verify that the fines, fees, and court costs were correct prior to taking in a payment, due to an oversight. In addition, adjustments for the months of July 2016 (19); August 2016 (24); September 2016 (18); October 2016 (32); November 2016 (24); December 2016 (18); January 2017 (48); February 2017 (70); March 2017 (69); April 2017 (25); May 2017 (27); June 2017 (24); July 2017 (14); August 2017 (12); September 2017 (17); October 2017 (13); November 2017 (12); December 2017 (11); January 2018 (15); February 2018 (17); March 2018 (16); and April 2018 (15) are still pending to be completed.

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

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

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

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

Observation No. 2:
We noted that the May 2018 *Monthly Report* was submitted to the County Auditor's Office 17 days after the fifth day following the end of the month. According to staff, the *Monthly Report* was not submitted timely due to heavy work load. In addition, during the month of May 2018, revised *Revenue Remittance Reports* were implemented and their review contributed to the late submittal of the *Monthly Report*.

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

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

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

Observation No. 3:
We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

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

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

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

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

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Valde Guerra, County Executive Officer
Annette Muniz, Hidalgo County Clerk Chief Deputy
Berenize Alvarado, Hidalgo County Clerk Internal Auditor

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2018 - 05/31/2018 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

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

	Totals	Fee Totals
Total Receipts	196,075.52	196,075.52 ✓ X9-1 ✓
Total Adjustments Impacting Receipts	0.00	0.00 ✓ X9-2
Final Fee Code Totals	196,075.52	196,075.52 ✓ X2-3, X3-1, X8, X9-2 ✓

Refunds	6.00 X21 ✓
Due Treasurer	**$ 196,069.52** X; X5-21 ✓

Hidalgo County Clerk

Criminal Court Cost

May 2018

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

County Clerk

June 19, 2018
Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/27/18 7/3/18 7/9/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **05/01/2018 - 05/31/2018** Sorted by: **By receipt number** Tills: **CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl**

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

Criminal

Receipt Summary	Totals	Fee Totals
Fee Code Totals for All Funds	196,075.52	196,075.52
1100-341-10-180-002-0-000 County Clerk	12,403.53	✓ 10,430.96 ~~12,403.53~~ ↳ X2-3; X ; X3
1100-342-10-180-001-0-000 Sheriff	9,160.19	✓ 9,160.19 ↳ X2-3; X; X3
1100-341-10-180-006-0-000 Stenographer	5,215.40	✓ 5,215.40 ↳ X2-3 ; X ; X3
1100-207-20-000-005-0-000 Time Payment - State	2,465.69	✓ 2,483.20 ~~2,465.69~~ ↳ X2-3 ; X ; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,636.00	✓ 2,636.00 ↳ X2-3 ; X ; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	350.30	✓ 350.30 ↳ X2-3 ; X ; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	6.00	✓ 6.00 ↳ X2-3 ; X2 ; X3
1100-207-20-000-015-0-000 Consolidated Court Costs	21,644.14	✓ 21,644.14 ↳ X2-3 ; X ; X3 ; X6
1100-207-20-000-019-0-000 Arrest -DPS	7.64	✓ 7.64 ↳ X2-3 ; X ; X3
1100-207-20-000-035-0-000 State Traffic Fee	3,675.10	✓ 3,675.10 ↳ X2-3 ; X ; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	12,073.57	✓ 12,073.57 ↳ X2-3 ; X ; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,383.63	✓ 2,383.63 ↳ X2-3 ; X ; X3
1100-207-20-000-053-0-000 Jury Service Fund	633.29	✓ 633.29 ↳ X2-3 ; X ; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,404.45	✓ 1,404.45 ↳ X2-3 ; X ; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	6,471.13	✓ 6,471.13 ↳ X2-3 ; X ; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	520.12	✓ 520.12 ↳ X2-3 ; X ; X3
1100-207-20-000-061-0-000 Moving Violation Fee	12.25	✓ 12.25 ↳ X2-3 ; X ; X3
1100-207-20-000-066-0-000 Failure to Appear-State	1,167.73	✓ 1,167.73 ↳ X2-3 ; X ; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,269.26	✓ 1,269.26 ↳ X2-3 ; X ; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,171.70	✓ 1,171.70 ↳ X2-3 ; X ; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	528.13	✓ 496.63 ~~528.13~~ ↳ X2-3 ; X ; X3
1100-341-10-180-002-0-000 Time Payment 40%		✓ 1,986.50 ↳ X2-3 ; X ; X3
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,578.00	✓ 1,578.00 ↳ X2-3 ; X ; X3

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **05/01/2018 - 05/31/2018** Sorted by: **By receipt number** Tills: **CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl**

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

Criminal

Fund and GL Account Summary	Totals	Fee Totals
1100-341-10-180-009-0-000 CC - DA Fees	3,993.02	✓ 3,993.02
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	156.10	✓ 156.10
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	233.54	✓ 233.54
1100-351-20-180-001-0-000 CC - Public Defense	12,634.34	✓ 12,634.34
1100-341-10-180-006-0-000 County Clerk - Court Costs	367.51	✓ 367.51
1100-202-00-000-004-0-000 A/P Delinquent Fee	822.71	✓ 822.71
1100 - General Fund	**104,984.47**	**104,984.47**
1238-341-20-180-001-0-000 County Records Management	5,864.42	✓ 5,864.42
1238 - County Records Management and Preservation	**5,864.42**	**5,864.42**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	652.00	✓ 652.00
1237 - County Clerk Records Management and	**652.00**	**652.00**
1200-351-10-180-000-0-000 CC - Fines	52,556.12	✓ 52,556.12
1200 - Road and Bridge Countywide	**52,556.12**	**52,556.12**
1241-341-10-180-001-0-000 Courthouse Security Fund	782.29	✓ 782.29
1241 - Courthouse Security	**782.29**	**782.29**
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,036.22	✓ 1,036.22
1255 - County and District Court Technology Fund	**1,036.22**	**1,036.22**
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	30,200.00	✓ 30,200.00
1225 - Pre-Trial Intervention Program	**30,200.00**	**30,200.00**

x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3

Auditor's Office
RECEIVED
AUG 29 AM 8:31

idalgo County Clerk
:hedule of Adjustments
or the Month Ended May 31, 2018

Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
UD fee ($15.00) and OMNI fee ($30.00) should be assessed. Once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assesed.																			
:OL-2018-09372	CR-17-03428-A	SALDIVAR, FERNANDO RUBIO	5/9/2018	ASSAULT CAUSES BODILY INJURY FAM	7/11/2015	3/5/2018	-	-	-	-	-		-	-	-	-	-	-	494.00
Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	
ased on the type of offense, ADD.CC ($3.00) and STF ($30.00) should not be assessed. In addition, OMNI ($30.00) should had been assessed and Jury fee should be assessed at $40.00																			
:OL-2018-08921	CR-16-05003-B	Diaz, Christopher Atlas	5/3/2018	DRIVING WHILE INTOXICATED	1/26/2016	2/1/2018	3.00	60.00	25.00	100.00	15.00	22.00	4.00	0.10	-	-	-	30.00	1,077.10
Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	
lease confirm if court cost should be waived as per court order. If fees should be assessed, based on the type of offense, ADD.CC ($3.00) and STF ($30.00) should not be assessed; and OMNI ($30.00) should had been assessed.																			
:OL-2018-09745	CR-16-05170-A	HERNANDEZ, ALFREDO GUADALUPE ORTIZ	5/16/2018	DRIVING WHILE INTOXICATED	5/21/2016	6/7/2016	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	1,585.33
Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	
ased on the type of offense, ADD.CC ($3.00) and STF ($30.00) should not be assessed.																			
:OL-2018-09811	CR-18-01623-B	Hernandez, Hilda Carol Jacobo	5/17/2018	DRIVING WHILE INTOXICATED	10/20/2017	4/19/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	773.10
OL-2018-09958	CR-17-14418-G	VILLANUEVA, MARTIN GARZA, Jr.	5/21/2018	DRIVING WHILE INTOXICATED	8/31/2017	5/14/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	1,186.10
OL-2018-10262	CR-17-10590-F	RAMIREZ, CRISTOBAL	5/24/2018	DRIVING WHILE INTOXICATED	3/29/2017	5/24/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	956.10
OL-2018-10538	CR-17-06111-A	OZUNA, PEDRO GONZALEZ	5/30/2018	DRIVING WHILE INTOXICATED	2/26/2017	3/27/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	802.10
OL-2018-09162	CR-16-07665-A	MENA, ANTONIO GARCIA, Jr.	5/7/2018	DRIVING WHILE INTOXICATED 2ND	12/12/2015	5/7/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	779.10
OL-2018-09230	CR-17-11247-F	Catano, Yasmine Trevino	5/8/2018	DRIVING WHILE INTOXICATED BA > = (	9/27/2017	12/13/2017	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	1,200.10
OL-2018-09813	CR-17-11730-D	CASTILLO, VANESSA GONZALEZ	5/17/2018	DRIVING WHILE INTOXICATED BA > = (	6/9/2017	1/24/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	1,300.10
OL-2018-09071	CR-18-01832-D	ESPINOZA, FERNANDO RICARDO	5/4/2018	DRIVING WHILE INTOXICATED 2ND	9/15/2017	4/12/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	888.10
OL-2018-09886	CR-17-13940-G	PENA, ROGELIO VELA (Conn: Defendant)	5/18/2018	DRIVING WHILE INTOXICATED	8/19/2017	03/26/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	777.10
OL-2018-09697	CR-17-07462-D	ESTEVANES, STEVEN (Conn: Defendant)	5/15/2018	DRIVING WHILE INTOXICATED	6/23/2017	03/29/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	842.10
OL-2018-09023	CR-17-11722-D	GURROLA, PEDRO MANUEL RUBIO (Conn: Defer	5/4/2018	DRIVING WHILE INTOXICATED	6/4/2017	04/04/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	467.10
OL-2018-09045	CR-17-14126-D	RIVERA, CELILIO (Conn: Defendant)	5/4/2018	DRIVING WHILE INTOXICATED 2ND	8/4/2017	04/04/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	1,000.00
OL-2018-09943	CR-18-02670-H	RIVERA, IVANNA MARIE (Conn: Defendant)	5/18/2018	DRIVING WHILE INTOXICATED	11/12/2017	04/06/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	700.00
OL-2018-09029	CR-18-01818-D	BELTRAN, JUAN CARLOS ORTIZ (Conn: Defendar	5/4/2018	DRIVING WHILE INTOXICATED	10/23/2017	04/06/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	467.10
OL-2018-08706	CR-18-03385-A	CRUZ, JOEL PINA (Conn: Defendant)	5/1/2018	DRIVING WHILE INTOXICATED 2ND	12/3/2017	04/26/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	717.10
OL-2018-09847	CR-17-07662-D	MEDINA, MARIO ALBERTO (Conn: Defendant)	5/17/2018	DRIVING WHILE INTOXICATED	3/25/2017	04/30/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	467.10
OL-2018-08751	CR-18-01521-D	HERRERA, JESUS, Jr. (Conn: Defendant)	5/2/2018	DRIVING WHILE INTOXICATED BAC >=	7/28/2017	04/30/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	467.10
OL-2018-09585	CR-16-08248-A	LAZARO, MOSES ALPHONSO (Conn: Defendant)	5/14/2018	DRIVING WHILE INTOXICATED 2ND	5/16/2016	05/01/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	452.10
OL-2018-08970	CR-17-10806-E	HERNANDEZ, PRISCILA RUBY (Conn: Defendant)	5/4/2018	DRIVING WHILE INTOXICATED	5/13/2017	05/02/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	552.10
OL-2018-09719	CR-17-06634-D	Gonzalez, Desiree (Conn: Defendant)	5/15/2018	DRIVING WHILE INTOXICATED	3/5/2017	05/02/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	500.00
OL-2018-09502	CR-15-03706-A	GUERRERO, JUAN ANTONIO CORONA (Conn: De	5/11/2018	DRIVING WHILE INTOXICATED	1/24/2015	05/03/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	469.10
OL-2018-08947	CR-17-09129-D	CUEVAS-CEPEDA, RODRIGO (Conn: Defendant)	5/3/2018	DRIVING WHILE INTOXICATED	5/30/2017	05/03/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	522.10
OL-2018-08892	CR-17-04181-D	ABOYTES, NORA LISBETH ALVAREZ (Conn: Defer	5/3/2018	DRIVING WHILE INTOXICATED	1/18/2017	05/03/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	467.10
OL-2018-09494	CR-13-10351-F	VELASCO-GARZA, SUSANA (Conn: Defendant)	5/11/2018	DRIVING WHILE INTOXICATED	7/4/2013	05/03/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	452.10
OL-2018-08907	CR-13-01097-D	SANCHEZ, DIANA BARRAGAN (Conn: Defendant	5/3/2018	DRIVING WHILE INTOXICATED BAC >=	12/14/2012	05/03/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	867.10
OL-2018-09165	CR-16-07955-D	GUERRERO, BALTAZAR, Jr. (Conn: Defendant)	5/7/2018	DRIVING WHILE INTOXICATED BAC >=	6/12/2016	05/07/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	615.10
OL-2018-09155	CR-17-07616-E	AGUILLON, JAIME (Conn: Defendant)	5/7/2018	DRIVING WHILE INTOXICATED BAC >=	5/16/2017	05/07/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	967.10
OL-2018-09342	CR-17-10929-H	Rios, Eleazar (Conn: Defendant)	5/9/2018	DRIVING WHILE INTOXICATED	5/21/2017	05/09/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	452.10
OL-2018-09351	CR-18-04195-B	BELMAREZ, MICHAEL SHANE (Conn: Defendant)	5/9/2018	DRIVING WHILE INTOXICATED	4/3/2018	05/09/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	500.10
OL-2018-09432	CR-18-00416-E	CHAPA, JOSE ANGEL RAMIREZ (Conn: Defendan	5/10/2018	DRIVING WHILE INTOXICATED	9/24/2017	05/10/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	452.10
OL-2018-10542	CR-17-10951-A	SALAZAR, JOSE ALEJANDRO (Conn: Defendant)	5/30/2018	DRIVING WHILE INTOXICATED	5/21/2017	05/14/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	1,117.10
OL-2018-09631	CR-18-03549-G	AVITIA, JAIME (Conn: Defendant)	5/14/2018	DRIVING WHILE INTOXICATED	10/9/2017	05/14/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	700.00
OL-2018-10432	CR-16-13995-F	Mena, Alejandro (Conn: Defendant)	5/29/2018	DRIVING WHILE INTOXICATED	9/18/2016	05/17/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	482.10
OL-2018-09992	CR-17-13300-H	Rodriguez, Vicente Maldonado (Conn: Defendar	5/21/2018	DRIVING WHILE INTOXICATED BAC >=	7/29/2017	05/17/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	483.00
OL-2018-10012	CR-18-01560-A	Barron, Cesar Alejandro, Jr. (Conn: Defendant)	5/21/2018	DRIVING WHILE INTOXICATED 2ND	10/21/2017	05/21/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	1,267.10
OL-2018-10046	CR-16-03228-A	Rodriguez, Fredric Lawrenz (Conn: Defendant)	5/21/2018	DRIVING WHILE INTOXICATED BAC >=	7/30/2015	05/21/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	467.10
OL-2018-10422	CR-15-02678-B	Gomez, Fernando Resendez (Conn: Defendant)	5/29/2018	DRIVING WHILE INTOXICATED	2/13/2015	05/29/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	467.10
OL-2018-08804	CR-16-12391-H	GARZA, RACIEL ARRATIA (Conn: Defendant)	5/2/2018	DRIVING WHILE INTOXICATED	7/29/2016	06/08/2018	3.00	60.00	25.00	100.00	15.00		4.00	0.10	-	-	-	30.00	537.10
OL-2018-09707	CR-16-07580-G	Sanchez, Paola Ayleen (Conn: Defendant)	5/15/2018	DRIVING WHILE INTOXICATED BAC >=	5/27/2016	09/25/2017	3.00	60.00	25.00	100.00	15.00		4.00	0.10	4.00	20.00	6.00	30.00	560.00
																			800.10

HIBIT A

Based on the type of offence, ADD.CC ($3.00) and STF ($30.00) should not be assessed. In addition, DDCF ($60.00) and ($15.00) should be assessed. Once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assesed.

Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
COL-2018-09302	CR-17-11300-D	KASSLER, PAIGE NICHOLE (Conn: Defendant)	5/8/2018	DRIVING WHILE INTOXICATED	5/27/2017	02/08/2018	3.00	-	-	100.00	-		-	0.10	4.00	20.00	6.00	30.00	403.10
COL-2018-08880	CR-17-11023-B	Jaimes, Rodrigo Alvarez (Conn: Defendant)	5/3/2018	DRIVING WHILE INTOXICATED	5/14/2017	03/15/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	373.10
COL-2018-10174	CR-17-07149-A	Bustamante, Raelene Roberta (Conn: Defendan	5/23/2018	DRIVING WHILE INTOXICATED BAC >=	3/11/2017	03/26/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	373.10
COL-2018-08807	CR-17-01184-E	GUAJARDO, JOANNA DOMINIQUE (Conn: Defen	5/2/2018	DRIVING WHILE INTOXICATED	11/20/2016	04/02/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09024	CR-17-07232-D	Cajero, Emily Munguia (Conn: Defendant)	5/4/2018	DRIVING WHILE INTOXICATED	3/18/2017	04/03/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	373.10
COL-2018-09235	CR-16-06119-G	Robles, Rebecca (Conn: Defendant)	5/8/2018	DRIVING WHILE INTOXICATED	3/18/2016	04/04/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	373.10
COL-2018-09223	CR-17-00688-A	SANCHEZ, JESUS AGUSTIN (Conn: Defendant)	5/8/2018	DRIVING WHILE INTOXICATED	11/6/2016	04/10/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09014	CR-17-14072-H	Valdez, Lucia (Conn: Defendant)	5/4/2018	DRIVING WHILE INTOXICATED	8/17/2017	04/18/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10139	CR-17-11936-A	Ramos, Raul Armando (Conn: Defendant)	5/23/2018	DRIVING WHILE INTOXICATED	6/10/2017	04/24/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10149	CR-17-12394-G	EURESTI, JOSEPH (Conn: Defendant)	5/23/2018	DRIVING WHILE INTOXICATED	6/23/2017	04/25/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09093	CR-17-12836-B	Andeverde, Ignacio, Jr. (Conn: Defendant)	5/7/2018	DRIVING WHILE INTOXICATED	7/15/2017	04/26/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10058	CR-17-10826-F	Torres, Jorge Zavala (Conn: Defendant)	5/21/2018	DRIVING WHILE INTOXICATED	5/13/2017	04/26/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-08670	CR-17-04688-A	Gorena, Abram Jon (Conn: Defendant)	5/1/2018	DRIVING WHILE INTOXICATED BAC >=	11/8/2016	04/26/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	548.10
COL-2018-08743	CR-17-09458-A	Cantu, Jose Martin (Conn: Defendant)	5/1/2018	DRIVING WHILE INTOXICATED	4/30/2017	04/30/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09067	CR-17-07884-D	GRACIA, HANNAH (Conn: Defendant)	5/4/2018	DRIVING WHILE INTOXICATED	3/26/2017	04/30/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10409	CR-17-07878-A	RANGEL, JOSE CARLOS BASALDUA (Conn: Defen	5/29/2018	DRIVING WHILE INTOXICATED	3/29/2017	05/01/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-08955	CR-16-05291-G	Aljaf, Ayad Mohammed (Conn: Defendant)	5/4/2018	DRIVING WHILE INTOXICATED	2/13/2016	05/02/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09831	CR-16-13882-B	Sanchez, Enrique DeLeon (Conn: Defendant)	5/17/2018	DRIVING WHILE INTOXICATED	9/17/2016	05/03/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09340	CR-17-12991-G	Smith, Brian (Conn: Defendant)	5/9/2018	DRIVING WHILE INTOXICATED	7/7/2017	05/09/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09599	CR-18-01011-H	PENA, GERARDO ESTEVAN, II (Conn: Defendant)	5/14/2018	DRIVING WHILE INTOXICATED	9/29/2017	05/14/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09621	CR-17-07557-G	Elizondo, Jesus Roberto (Conn: Defendant)	5/14/2018	DRIVING WHILE INTOXICATED BAC >=	3/20/2017	05/14/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10534	CR-17-09261-D	MARTINEZ, MELISSA ALVARADO (Conn: Defend	5/30/2018	DRIVING WHILE INTOXICATED	4/22/2017	05/16/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09844	CR-18-01218-B	Garcia, Benny Alvarez (Conn: Defendant)	5/17/2018	DRIVING WHILE INTOXICATED	10/8/2017	05/17/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09851	CR-18-00998-F	CORTEZ, BRANDON (Conn: Defendant)	5/17/2018	DRIVING WHILE INTOXICATED BAC >=	9/30/2017	05/17/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10246	CR-18-02188-A	MARQUEZ, JOSE MAXIMO (Conn: Defendant)	5/24/2018	DRIVING WHILE INTOXICATED	11/5/2017	05/21/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10008	CR-18-00508-A	CHRISTIAN; AVILA (Conn: Defendant)	5/21/2018	DRIVING WHILE INTOXICATED	10/4/2017	05/21/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10245	CR-18-03167-F	Fuentes, Jacob Deciaf (Conn: Defendant)	5/24/2018	DRIVING WHILE INTOXICATED BAC >=	9/4/2017	05/23/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10450	CR-17-00345-B	Morin, Victor Hugo (Conn: Defendant)	5/29/2018	DRIVING WHILE INTOXICATED	10/28/2016	05/29/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	548.10
COL-2018-10516	CR-17-13912-B	NAVA, CLAUDIA ALBINA (Conn: Defendant)	5/30/2018	DRIVING WHILE INTOXICATED	8/10/2017	05/30/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-10524	CR-18-01535-B	GRANCHELLI, JOSEPH JAMES (Conn: Defendant)	5/30/2018	DRIVING WHILE INTOXICATED	10/13/2017	05/30/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	348.10
COL-2018-09689	CR-17-08180-H	Gonzalez, Anyssa Raedean (Conn: Defendant)	5/15/2018	DRIVING WHILE INTOXICATED BAC >=	4/7/2017	05/14/2018	-	-	-	-	-		-	-	-	-	-	15.10	148.10
COL-2018-09689	CR-17-08180-H	Gonzalez, Anyssa Raedean (Conn: Defendant)	5/15/2018	DRIVING WHILE INTOXICATED BAC >=	4/7/2017	05/14/2018	3.00	-	-	100.00	-		-	0.10	-	-	-	14.90	200.00
2018-022999	CR-17-08180-H	Gonzalez, Anyssa Raedean (Conn: Defendant)	5/14/2018	DRIVING WHILE INTOXICATED BAC >=	4/7/2017	05/14/2018	-	-	-	-	-		-	-	-	-	-	-	500.00
COL-2018-09965	CR-17-09843-G	De Santiago, Ruben Quiroz (Conn: Defendant)	5/21/2018	DRIVING WHILE INTOXICATED	5/4/2017	10/11/2017	3.00	-	-	100.00	-		-	0.10	-	-	-	30.00	400.00

MVF ($0.10) should be assessed.

Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
COL-2018-10020	CR-12-9073-F	GARCES, MAYRA AIDE VARGAS (Conn: Defendar	5/21/2018	DRIVING WHILE INTOXICATED	10/1/2012	4/4/2013	-	60.00	25.00	100.00	15.00		4.00		-	-	-	-	749.00

ADD.C ($3.00), STF ($30.00), and MVF ($0.10) should had been assessed.

COL-2018-09519	CR-18-02492-G	Guerrero, Demetrio (Defendant)	5/11/2018	DUTY ON STRIKING UNATTENDED VEI	2/18/2018	5/7/2018	-		25.00		15.00		4.00	-	-	-	-		259.00
COL-2018-10106	CR-18-01206-F	RODRIGUEZ, RICARDO ROEL (Defendant)	5/22/2018	RECKLESS DRIVING	10/6/2017	4/17/2018	-		25.00		15.00		4.00	-	-	-	-		384.00

Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL

Based on the type of offense, ADD.CC ($3.00) and STF ($30.00) should not be assessed. In addition, Jury Fee should be assessed at $40.00

COL-2018-10321	CR-17-05797-B	MARTINEZ-CANTU, JESUS ROLANDO	5/25/2018	DRIVING WHILE INTOXICATED	12/24/2016	3/30/2018	3.00	60	25.00	100.00	15.00	22.00	4.00	0.10	-	-	-	30.00	1,105.10

Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL

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

COL-2018-09250	CR-17-09324-A	HERNANDEZ, OSCAR	5/8/2018	EVADING ARREST DETENTION	5/29/2017	5/8/2018	-	-	25.00	-	15.00		4.00	-	-	-	-	-	563.00

Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL

Based on the type of offense, DDCF ($60.00), JUD ($15.00), DA ($25.00) and JSF ($4.00) should be assessed.

2018-024951	CR-18-01399-H	Moreno, Jouset Cedillo	5/23/2018	POSS MARIJ <2OZ	10/12/2017	3/23/2018	-	-	-	-	-		-	-	-	-	-	-	342.00

EXHIBIT A

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

Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
Based on the type of offense, DDCF ($60.00) and JUD ($15.00) should be assessed. Once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assesed.																			
2018-023775	CR-17-11727-B	CONTRERAS, JOHN DAVID	5/17/2018	POSS DANGEROUS DRUG	4/9/2017	5/17/2018	-	-	-	-	-		-	-	-	-	-	-	1,119.00
COL-2018-08913	CR-17-05252-A	Quintero, Jose Rolando (Conn: Defendant)	5/3/2018	POSS CS PG 3 < 28G	2/12/2017	05/03/2018		-	-		-		-		-	-	-		215.00
COL-2018-08901	CR-18-00933-B	Guerrero, Santos, Jr. (Conn: Defendant)	5/3/2018	POSS CS PG 3 < 28G	9/29/2017	05/03/2018		-	-		-		-		-	-	-		215.00
COL-2018-10585	CR-16-13803-H	Green, Kendra Lee (Conn: Defendant)	5/31/2018	POSS MARIJ <2OZ	9/23/2016	06/04/2018		-	-		-		-		-	-	-		350.00
COL-2018-09237	CR-17-13965-B	HERNANDEZ, SAUL (Conn: Defendant)	5/8/2018	POSS MARIJ <2OZ	8/21/2017	05/08/2018		-	-		-		-		-	-	-		240.00
COL-2018-08837	CR-17-09489-F	Cobarrubias; Sylvester; III (Conn: Defendant)	5/2/2018	POSS MARIJ <2OZ	4/30/2017	04/17/2018		-	-		-		-		-	-	-		415.00
COL-2018-09846	CR-18-02504-F	MARTINEZ, JOSE IGNACIO (Conn: Defendant)	5/17/2018	POSS MARIJ <2OZ	11/10/2017	05/17/2018		-	-		-		-		-	-	-		215.00
COL-2018-10368	CR-18-02947-A	Torres, Briana Beatriz (Conn: Defendant)	5/29/2018	POSS MARIJ <2OZ	11/24/2017	05/03/2018		-	-		-		-		-	-	-		215.00
COL-2018-10581	CR-17-10048-F	Gomez, Aaron Alexander (Conn: Defendant)	5/31/2018	POSS MARIJ <2OZ	6/10/2017	05/31/2018		-	-		-		-		-	-	-		215.00
COL-2018-09722	CR-18-01323-G	TREVINO, BRANDON LEE OSCAR (Conn: Defenda	5/15/2018	POSS MARIJ <2OZ	10/12/2017	05/29/2018		-	-		-		-		-	-	-		240.00
COL-2018-09352	CR-18-03951-F	LUNA, LEROY ARAUJO (Conn: Defendant)	5/9/2018	POSS MARIJ <2OZ	3/30/2018	06/12/2018		-	-		-		-		-	-	-		415.00
COL-2018-10565	CR-18-00662-E	FLORES, ROMAN (Conn: Defendant)	5/31/2018	POSS MARIJ <2OZ	1/7/2018	05/30/2018		-	-		-		-		-	-	-		215.00
COL-2018-09370	CR-17-09987-B	POITINGER, CATHERINE JAMES (Conn: Defendar	5/9/2018	POSS MARIJ <2OZ	6/20/2017	04/10/2018		-	-		-		-		-	-	-		215.00
COL-2018-10419	CR-17-07420-G	Orozco, Francisco Javier, Jr. (Conn: Defendant)	5/29/2018	POSS MARIJ <2OZ	3/18/2017	05/29/2018		-	-		-		-		-	-	-		215.00
COL-2018-09016	CR-18-03352-H	GARCIA, WYATT (Conn: Defendant)	5/4/2018	POSS MARIJ <2OZ	12/1/2017	05/04/2018		-	-		-		-		-	-	-		215.00
COL-2018-10175	CR-17-07177-B	Rangel, Anhuar Hiram (Conn: Defendant)	5/23/2018	POSS MARIJ <2OZ	3/12/2017	04/24/2018		-	-		-		-		-	-	-		215.00
COL-2018-08695	CR-18-02012-G	IZAGUIRRE, LESLIE JUDITH (Conn: Defendant)	5/1/2018	POSS MARIJ <2OZ	11/1/2017	03/29/2018		-	-		-		-		-	-	-		240.00
COL-2018-10334	CR-18-02023-E	Dominguez, Jose Luis Jr. (Conn: Defendant)	5/25/2018	POSS MARIJ <2OZ	11/7/2017	05/29/2018		-	-		-		-		-	-	-		240.00
COL-2018-09211	CR-17-07243-E	FUENTES, ARIADNE MIRELLI (Conn: Defendant)	5/7/2018	POSS MARIJ <2OZ	3/18/2017	05/03/2018		-	-		-		-		-	-	-		215.00
COL-2018-09125	CR-17-10075-E	HERNANDEZ, MARIAH ROSE (Conn: Defendant)	5/7/2018	POSS MARIJ <2OZ	5/26/2017	04/11/2018		-	-		-		-		-	-	-		215.00
COL-2018-10558	CR-15-05754-G	SIFUENTES, LEEROY (Conn: Defendant)	5/31/2018	POSS MARIJ <2OZ	4/30/2015	04/09/2018		-	-		-		-		-	-	-		310.00
COL-2018-09833	CR-18-00173-G	RIVERA, ROBERTO ALEJANDRO (Conn: Defendar	5/17/2018	POSS MARIJ <2OZ	8/31/2017	05/17/2018		-	-		-		-		-	-	-		215.00
COL-2018-09043	CR-18-02520-D	ARENAS, JORGE (Conn: Defendant)	5/4/2018	POSS MARIJ <2OZ	11/9/2017	04/06/2018		-	-		-		-		-	-	-		215.00
COL-2018-10166	CR-18-05145-B	RODRIGUEZ, BRANDON (Conn: Defendant)	5/23/2018	POSS MARIJ <2OZ	1/11/2018	05/23/2018		-	-		-		-		-	-	-		215.00
COL-2018-10486	CR-18-03357-A	CARRILLO, JOSE SANTIAGO (Conn: Defendant)	5/30/2018	POSS MARIJ <2OZ	12/3/2017	05/03/2018		-	-		-		-		-	-	-		215.00
COL-2018-10280	CR-18-00351-A	TEJADA, HILARIO (Conn: Defendant)	5/25/2018	POSS MARIJ <2OZ	9/3/2017	03/08/2018		-	-		-		-		-	-	-		240.00
COL-2018-10463	CR-18-02508-G	Campos, Michael (Conn: Defendant)	5/29/2018	POSS MARIJ <2OZ	11/9/2017	04/26/2018		-	-		-		-		-	-	-		240.00
COL-2018-09377	CR-18-00581-F	SALDIVAR, CYNTHIA JEWEL (Conn: Defendant)	5/9/2018	POSS MARIJ <2OZ	9/22/2017	04/17/2018		-	-		-		-		-	-	-		215.00
COL-2018-10138	CR-18-01594-D	FLORES, BRIANNA JANEL (Conn: Defendant)	5/23/2018	POSS MARIJ <2OZ	10/23/2017	04/06/2018		-	-		-		-		-	-	-		240.00
COL-2018-10255	CR-17-12027-H	Villagomez, Hector Aaron (Conn: Defendant)	5/24/2018	POSS MARIJ <2OZ	7/20/2017	04/25/2018		-	-		-		-		-	-	-		215.00
COL-2018-10568	CR-18-04941-B	Pena, Daniel (Conn: Defendant)	5/31/2018	POSS MARIJ <2OZ	12/30/2017	05/23/2018		-	-		-		-		-	-	-		215.00
COL-2018-09375	CR-17-07405-F	Kozar, Lucas Keith (Conn: Defendant)	5/9/2018	POSS MARIJ >2OZ<=4OZ	2/21/2017	04/12/2018		-	-		-		-		-	-	-		415.00
COL-2018-09762	CR-18-02854-F	CHAIREZ, MARIE ALEXSANDRA (Conn: Defendan	5/16/2018	POSS MARIJUANA <2 OZ DFZ IAT	11/14/2017	05/16/2018		-	-		-		-		-	-	-		415.00
COL-2018-10519	CR-18-02228-E	PONCE, FABIAN SEBASTIAN (Conn: Defendant)	5/30/2018	POSS MARIJUANA <2 OZ DFZ IAT	10/27/2017	05/30/2018		-	-		-		-		-	-	-		215.00
Based on the type of offense, EMS ($100.00) should not be assessed.																			
Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
COL-2018-09491	CR-12-1756-F	GUERRA, ARNOLDO SILVESTRE (Conn: Defendar	5/11/2018	POSS MARIJ <= 4OZ > 2OZ	1/4/2012	4/11/2013		60.00	25.00	100.00	15.00		4.00		4.00	20.00	6.00		729.00
JUD ($15) should be assessed. Once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assesed.																			
Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
COL-2018-10285	CR-16-12318-A	Rodriguez, Melissa (Defendant)	5/25/2018	ASSAULT CAUSES BODILY INJ	8/7/2016	04/25/2018	-		-		-		-	-	-	-	-		215.00
COL-2018-10284	CR-16-12317-A	Rodriguez, Melissa (Defendant)	5/25/2018	ASSAULT CAUSES BODILY INJURY FAM	8/7/2016	04/25/2018	-		-		-		-	-	-	-	-		215.00
COL-2018-08707	CR-17-02142-E	Trujillo, Jorge Adan (Defendant)	5/1/2018	EVADING ARREST DETENTION	12/3/2016	05/01/2018	-		-		-		-	-	-	-	-		200.00
COL-2018-10507	CR-17-06596-A	Gonzalez, Carol Reveles Martinez (Defendant)	5/30/2018	FAIL TO IDENTIFY GIVING FALSE/FICTI	1/12/2017	05/08/2018	-		-		-		-	-	-	-	-		215.00
COL-2018-10508	CR-17-03297-A	Gonzalez, Carol Reveles Martinez (Defendant)	5/30/2018	TAMPER W/GOVERNMENT RECORD	1/12/2017	05/08/2018	-		-		-		-	-	-	-	-		215.00
COL-2018-10509	CR-17-03296-A	Gonzalez, Carol Reveles Martinez (Defendant)	5/30/2018	THEFT PROP >=$100<$750	1/12/2017	05/08/2018	-		-		-		-	-	-	-	-		215.00
Based on the type of offense, DNA ($50) and JUD ($15.00) should have been assessed.																			
Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
COL-2018-10586	CR-17-11051-D	Keys, Jeremy Rashaad (Defendant)	5/31/2018	INDECENT EXPOSURE	5/14/2017	04/30/2018	-		-		-		-	-	-	-	-		240.00
Based on the judgment date, DA ($25.00) should be assessed																			
Rcpt	Cause	Name	Date	Offense	Off.date	Conviction	ADD.C	DDCF	DA	EMS	JUD	JURY	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TOTAL
COL-2018-09193	CR-15-04750-D	PEREZ, ABRAM ARREDONDO (Defendant)	5/7/2018	RESIST ARREST SEARCH OR TRANSP	12/25/2014	06/30/2015	-		-		15.00		4.00	-	-	-	-		229.00

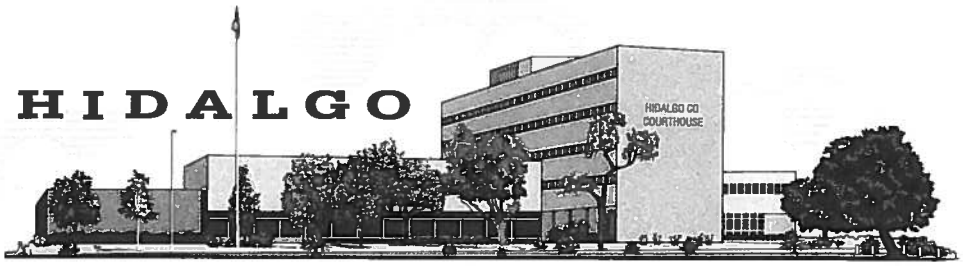
1. During the month of May 2018 there were 96 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statue indicating the waiver of the fee for PreTrial Diversion Program payments.

2. Pursuant to the Texas Judicial Branch fee schedules, Additional Court Cost (ADD.C, $3.00) and State Traffic Fine (STF, $30.00) should not be assessed to Driving While Intoxicated offenses. The fees are assessed to offenses under the Transportation Code. In addition, Drug Court Cost (DDCF, $60.00) and Judicial Fund Fee (JUD, $15.00) should be assessed on conviction, including Deferred Adjudication. Please refer to http://www.courts.state.tx.us/publications-training/publications/filing-fees-courts-costs/ for reference.

EXHIBIT A

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 17, 2018

The Honorable Arturo Guajardo Jr., County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

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

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for May 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for May 2018. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Total collections for the month of May 2018 were $224,451.89. Based on the results of our review, we concluded that fees and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees and court costs requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that 13 receipts issued in the month of May 2018 contained errors in the allocation of fees and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A).

The errors were the result of the incorrect assessment of the $20.00 Stenographer fee. The fee was not assessed on cases involving a small estate case. In addition, adjustments for the months of July 2016 (19); August 2016 (26); September 2016 (19); October 2016 (24); November 2016 (14); December 2016 (14); January 2017 (19); February 2017 (20); March 2017 (26); April 2017 (23); May 2017 (24); June 2017 (21); July 2017 (18); August 2017 (3); September 2017 (2); October 2017 (4); November 2017 (2); December 2017 (1); January 2018 (3); February 2018 (1); and April 2018 (2) are still pending to be completed.

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

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

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

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

Observation No. 2:
We noted that the May 2018 *Monthly Report* was submitted to the County Auditor's Office 17 days after the fifth day following the end of the month. According to staff, the *Monthly Report* was not submitted timely due to heavy work load. In addition, during the month of May 2018, revised *Revenue Remittance Reports* were implemented. The review of the new reports also contributed to the late submittal of the *Monthly Report*.

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

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

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

Observation No. 3:
We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

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

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

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

Please provide written management responses to the observations noted above by July 31, 2018.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: Valde Guerra, County Executive Officer
Annette Muniz, Hidalgo County Clerk Chief Deputy
Berenize Alvarado, Hidalgo County Clerk Internal Auditor

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

May 2018 Civil Fee Testing

No Observations

May 2018 Probate Fee Testing

Pursuant to GC 25.1102(f) stenographer fee ($20) shall be assessed in each civil, criminal, or probate case in which a record, or any part of a record, is made of the evidence. Please ensure that the stenographer is assessed in a probate case if a record is made of the evidence

Receipt	Cause	Date	Payor	File Date	STENO	TOTAL
2018-024153	SE-2131	5/18/2018	MARRON, CONCEPCION	5/18/2018	-	195.00
2018-021172	SE-2123	5/2/2018	BELMARES, MARIA	5/2/2018	-	195.00
2018-021221	SE-2124	5/2/2018	GONZALEZ, ANASTACIA C	5/2/2018	-	195.00
2018-022252	SE-2125	5/8/2018	Wilemon, Annette	5/8/2018	-	197.00
2018-022849	SE-2126	5/11/2018	NAVARRETE, ALMA D	5/11/2018	-	195.00
2018-023069	SE-2127	5/14/2018	SANTA MARIA, ARTURO	5/14/2018	-	195.00
2018-023364	SE-2128	5/15/2018	ARCE, ANA K	5/15/2018	-	195.00
2018-023776	SE-2129	5/17/2018	Carter, Imelda	5/17/2018	-	197.00
2018-024030	SE-2130	5/18/2018	ASHCRAFT, TOMMY DALE	5/18/2018	-	195.00
2018-024153	SE-2131	5/18/2018	MARRON, CONCEPCION	5/18/2018	-	195.00
2018-025463	SE-2132	5/24/2018	VASQUEZ, REFUGIO	5/24/2018	-	195.00
2018-026227	SE-2133	5/30/2018	MORALES, JOSE ANTONIO	5/30/2018	-	195.00
2018-026290	SE-2134	5/30/2018	HERNANDEZ, CYRUS	5/30/2018	-	195.00

EXHIBIT A

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 27, 2018

The Honorable Arturo Guajardo Jr., County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

Ref: *Fee Monthly Report* for June 2018

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for June 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 June 2018. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips to verify proper completion.

Conclusion:
Total collections for the month of June 2018 were $449,178. 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 observations.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Observation No. 1:
We noted that the June 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 staff, the *Monthly Report* was not submitted timely due to a heavy work load.

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

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

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

Observation No. 2:
We were not able to verify the receipt sequence issued through *Kofile*. *Kofile* creates an order number for every type of activity recorded on *Kofile* (e.g., receipting, scanning, or searching); however, the *Kofile* "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap in the receipt sequence exists. According to staff, the department is working with *Kofile* representatives to create a report that will include all order numbers and type of orders issued (e.g., receipting, scanning, or searching) during the month.

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

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

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

Observation No. 3:
As of June 2018, four company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

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

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

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

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

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

Observation No. 4:
We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slips since they are able to generate a report that indicates the receipts that were issued for the day.

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

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

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

Observation No. 5:
We noted that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

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

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

Recommendation:
Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 6:
We noted that 11 of 21 Close-out Reports were submitted to the County Treasurer's Office 3 to 12 days after the bank deposit was made. According to staff, the Close-out Reports were not submitted to the County Treasurer's Office on a daily basis due to the Supervisor responsible for reviewing the Close-out Reports was out of the office on vacation.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the daily Close-out Report along with the bank validated deposit slip prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may increase the risk that an employee could misappropriate funds.

Recommendation:
Management should ensure that the Close-out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 7:
We noted that the *Hidalgo County Clerk Void/Adjustment Sheets* for 1 of 3 receipts voided in June 2018 were not submitted along with the *Monthly Report*. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheets*

were inadvertently not submitted with the *Monthly Report*; however, copies of the voided receipts would be provided.

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

Failure to ensure that the C*ounty Clerk Void/Adjustment Sheet* is submitted to the County Auditor's Office increases the risk that receipts that are not properly voided go undetected.

Recommendation:
Management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheets* are submitted to the County Auditor's Office.

Please provide written management responses to the observations noted above by August 17, 2018.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer
Annette Muniz, Hidalgo County Clerk Chief Deputy
Berenize Alvarado, Hidalgo County Clerk Internal Auditor

COUNTY CLERK MONTHLY FEE REPORT

JUNE
2018

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

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10		$136,312.00
MARRIAGE LICENSES/LGC118.018 (TOTAL)		$12,882.50
STATE COMPTROLLER		
MARRIAGE LICENSE # Filed	424	$12,720.00
BIRTH CERTIFICATES # Filed	310	$558.00
BIRTH DSHS # Filed	16	$29.28
DECLARATION OF INFORMAL MARRIAGE # Filed	13	$162.50
UCC-FINANCING STATEMENTS/BCC9.403		$900.00
EARLY CHILHOOD DONATION		$10.00
VITAL STATISTICS/LGC 118.015		
CERTIFIED COPIES/LGC 118.014		$16,099.72
RETURNED CHECK CHARGE/LGC 118.0215		$0.00
REFUNDS		$769.41
BEER & WINE PERMITS/ABC 61.31		$0.00
PRINTER FEES/ABC 61.38		$0.00
RECEIVED ON ACCOUNT		$240,926.00
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216		$85,810.00
DIGITAL IMAGE FEES		$4,076.20
CC RECORDS ARCHIVES FEE LGC 118.025		$87,700.00
COURTHOUSE SECURITY FUND/LGC 291.008		$9,197.00
VITAL ARCHIVE FEE HSC 191.0045(h)		$1,172.00
OVER/(SHORT)		$0.00
NEW COURTHOUSE FEE		$78,960.00
INTEREST EARNED		$0.00
ADJUSTMENTS		$0.00
TOTAL CHARGES AND COLLECTIONS		$688,284.61

LESS:		
CHARGES ON ACCOUNT		239,106.61 ~~$68,320.64~~
TOTAL DEPOSITED IN BANK		~~$619,964.00~~ 449,178.00
LESS:		
PRINTERS FEES/ABC 61.38	$0.00	
BIRTH DSHS	~~$29.28~~	
REFUNDS	~~$769.41~~	
OVER/(SHORT)	$0.00	
SUBTOTAL		0.00 ~~$798.69~~
DUE TO TREASURER		449,178.00 ~~$619,165.31~~

DISTRIBUTION:

COUNTY CLERK FEES	1100-341-10-180-002-0-000	168,013.61 ~~$338,799.64~~
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	$10.00
~~INTEREST EARNED~~ DSHS 1100-207-20-000-075-0-000	~~1400-361-11-000-000-0-000~~	29.28 ~~$0.00~~
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000	$85,810.00
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	$4,076.20
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	$87,700.00
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	$9,197.00
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	$12,720.00
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	$558.00
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	$162.50
NEW COURTHOUSE FEE	1100-341-10-180-015-0-000	$78,960.00
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-018-0-000	$1,172.00
Refund 1100-202-00-000-022-0-000		769.41
DISTRIBUTION TOTAL:		449,178.00 ~~$619,165.31~~

COUNTY AUDITOR'S FORM: ARS-CC-002, PART I
REVISED 2004

PREPARED BY: 7-5-18
BERENICE ALVARADO DEPUTY CLERK DATE

APPROVAL: 7-6-18
ARTURO GUAJARDO JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/24/18 7/26/18

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

July 27, 2018

The Honorable Arturo Guajardo Jr., County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

Ref: *Criminal Fees Monthly Report* for June 2018

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for June 2018 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for June 2018. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

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

- Reviewed receipts, *Revenue Remittance Reports*, the *Monthly Report*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

Conclusion:
Total collections for the month of June 2018 were $176,324.36. 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 96 receipts issued in the month of June 2018 contained errors in the allocation of fines, fees, and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A); however, the adjustment were not completed.

Some of the errors were the result of programming errors in *Odyssey* and others were due to human error. Staff was advised of the errors and the *Odyssey* programming errors (RMP and RMPr) were corrected. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed. According to staff, they did not verify that the fines, fees, and court costs were correct prior to taking in a payment, due to an oversight. In addition, adjustments for the months of July 2016 (19); August 2016 (24); September 2016 (18); October 2016 (32); November 2016 (24); December 2016 (18); January 2017 (48); February 2017 (70); March 2017 (69); April 2017 (25); May 2017 (27); June 2017 (24); July 2017 (14); August 2017 (12); September 2017 (17); October 2017 (13); November 2017 (12); December 2017 (11); January 2018 (15); February 2018 (17); March 2018 (16); April 2018 (15) and May 2018 (123) are still pending to be completed.

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

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

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

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

Observation No. 2:
We noted that the June 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 staff, the *Monthly Report* was not submitted timely due to heavy work load.

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

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

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

Observation No. 3:
We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

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

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

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

Observation No. 4:
We noted that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

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

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

Recommendation:
Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 5:
We noted that 15 of 21 Close-out Reports were submitted to the County Treasurer's Office 3 to 11 days after the bank deposit was made. According to staff, the Close-out Reports were not submitted to the County Treasurer's Office on a daily basis due to the Supervisor responsible for reviewing the Close-out Reports was out of the office on vacation.
The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the daily Close-out Report along with the bank validated deposit slip prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may increase the risk that an employee could misappropriate funds.

Recommendation:
Management should ensure that the Close-out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Please provide written management responses to the observations noted above by August 17, 2018.

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

Respectfully,

Maria A. Duran BB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Valde Guerra, County Executive Officer
Annette Muniz, Hidalgo County Clerk Chief Deputy
Berenize Alvarado, Hidalgo County Clerk Internal Auditor

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2018 - 06/30/2018 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

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

	Totals	Fee Totals
Total Receipts	176,324.36	176,324.36 4X9-1 ✓
Total Adjustments Impacting Receipts	0.00	0.00
Final Fee Code Totals	176,324.36	176,324.36 4 X9-1; X8; X2-3; X3-1 ✓

Refunds	~~91.00~~
Due Treasurer	176,324.36 ~~$ 176,233.36~~ 4X, X5-15 ✓

Hidalgo County Clerk

Criminal Court Cost

June 2018

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

County Clerk

July 6, 2018
Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/23/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **06/01/2018 - 06/30/2018** Sorted by: **By receipt number** Tills: **CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl**

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

Criminal

Fund and GL Account Summary	Totals	Fee Totals
Fee Code Totals for All Funds	**176,324.36**	**176,324.36**
1100-341-10-180-002-0-000 County Clerk	10,704.71	~~8844.63~~ ~~10,704.71~~
1100-342-10-180-001-0-000 Sheriff	7,116.45	7,116.45
1100-341-10-180-006-0-000 Stenographer	4,422.31	4,422.31
1100-207-20-000-005-0-000 Time Payment State	2,324.84	~~2,375.26~~ ~~2,324.84~~
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,712.00	2,712.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	313.68	313.68
1100-202-00-000-022-0-000 Refund/Overpmt-CC	91.00	91.00
1100-207-20-000-015-0-000 Consolidated Court Costs	18,352.72	18,352.72
1100-207-20-000-019-0-000 Arrest -DPS	11.55	11.55
1100-207-20-000-035-0-000 State Traffic Fee	3,188.51	3,188.51
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	10,140.51	10,140.51
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,034.06	2,034.06
1100-207-20-000-053-0-000 Jury Service Fund	542.44	542.44
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,193.68	1,193.68
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	4,976.49	4,976.49
1100-207-20-000-059-0-000 Indigent Defense Representation	441.63	441.63
1100-207-20-000-061-0-000 Moving Violation Fee	10.42	10.42
1100-207-20-000-066-0-000 Failure to Appear-State	1,045.18	1,045.18
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,083.00	1,083.00
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,255.98	1,255.98
1100-341-10-180-003-0-000 CC Time Payment 10%	565.60	475.05 ~~565.60~~
1100-341-10-180-002-0-000 Time Payment 40%		~~1,900.21~~
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,468.00	1,468.00

Received Auditor's Office

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **06/01/2018 - 06/30/2018** Sorted by: **By receipt number** Tills: **CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl**

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

Criminal

Fund and GL Account Summary	Totals	Fee Totals
1100-341-10-180-009-0-000 CC - DA Fees	3,299.13	√ 3,299.13
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	132.69	√ 132.69
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	209.03	√ 209.03
1100-351-20-180-001-0-000 CC - Public Defense	9,803.47	√ 9,803.47
1100-341-10-180-006-0-000 County Clerk - Court Costs	318.72	√ 318.72
1100-202-00-000-004-0-000 A/P Delinquent Fee	2,434.49	√ 2,434.49
1100 - General Fund	**90,192.29**	**90,192.29**
1238-341-20-180-001-0-000 County Records Management	4,949.10	√ 4,949.10
1238 - County Records Management and Preservation	**4,949.10**	**4,949.10**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	578.64	√ 578.64
1237 - County Clerk Records Management and	**578.64**	**578.64**
1200-351-10-180-000-0-000 CC - Fines	46,111.54	√ 46,111.54
1200 - Road and Bridge Countywide	**46,111.54**	**46,111.54**
1241-341-10-180-001-0-000 Courthouse Security Fund	663.29	√ 663.29
1241 - Courthouse Security	**663.29**	**663.29**
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	879.50	√ 879.50
1255 - County and District Court Technology Fund	**879.50**	**879.50**
1250 - Supplemental Court Guardianship	**0.00**	√ **0.00**
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	32,950.00	√ 32,950.00
1225 - Pre-Trial Intervention Program	**32,950.00**	**32,950.00**

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
Based on the type of offense, DDCF ($60.00), EMS ($100.00), and JUD ($15.00) should be assessed. Once disposition has been determined, JSF ($4.00) and DA ($25.00) could be assessed.																												
COL 2018-11429	CR-17-09898-A	ESPINOZA, JOSE SALVADOR (Def	6/12/2018	DRIVING WHILE INTOXICATED	5/5/2017	06/12/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
Based on the type of offense, ADD C ($3.00) and STF ($30.00) should not be assessed. In addition, DDCF ($60.00) and JUD ($15.00) should be assessed. Once disposition has been determined, JSF ($4.00) and DA ($25.00) could be assessed.																												
Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-12225	CR-17-11273-E	MICHEL, CELINA RENE (Defenda	6/26/2018	DRIVING WHILE INTOXICATED	5/27/2017	06/14/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-12226	CR-17-08096-A	Villegas, Carlos Ivan (Defendant)	6/26/2018	DRIVING WHILE INTOXICATED	4/1/2017	06/26/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11577	CR-17-10949-D	Garza, Maximino Gonzalez (Defe	6/14/2018	DRIVING WHILE INTOXICATED	5/20/2017	06/14/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-10876	CR-17-11283-A	GAMEZ, CYNTHIA (Defendant)	6/4/2018	DRIVING WHILE INTOXICATED	5/27/2017	05/24/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-12364	CR-17-05671-G	HINOJOSA, ROY DAVID (Defenda	6/28/2018	DRIVING WHILE INTOXICATED	5/21/2015	05/30/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11030	CR-17-12064-F	Gonzalez, Ryan (Defendant)	6/6/2018	DRIVING WHILE INTOXICATED	5/28/2017	05/22/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-12280	CR-18-01529-F	MARTINEZ, RAFAEL (Defendant)	6/27/2018	DRIVING WHILE INTOXICATED	10/15/2017	06/27/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-12369	CR-17-09736-G	RAMIREZ, DERRICK (Defendant)	6/28/2018	DRIVING WHILE INTOXICATED	5/4/2017	06/18/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11428	CR-17-13281-A	SANCHEZ, BELINDA CATHERINE (	6/12/2018	DRIVING WHILE INTOXICATED	7/29/2017	06/12/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-12387	CR-17-06447-H	Guerrero, Ivan Javier (Defendan	6/29/2018	DRIVING WHILE INTOXICATED	4/1/2017	06/18/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-12398	CR-17-12744-E	Garcia, Mathew Jason (Defenda	6/29/2018	DRIVING WHILE INTOXICATED	6/30/2017	06/13/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11052	CR-16-04612-H	GONZALEZ, ASHLEY AMIRAH (De	6/6/2018	DRIVING WHILE INTOXICATED	1/10/2016	06/06/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-10939	CR-18-02179-B	DE MARTINEZ, YADIRA COLIN (D	6/5/2018	DRIVING WHILE INTOXICATED	11/4/2017	06/05/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-10764	CR-17-13703-A	OCHOA, JESSICA MARIE (Defend	6/4/2018	DRIVING WHILE INTOXICATED	8/4/2017	05/15/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11791	CR-18-01730-G	GUTIERREZ, MANUEL (Defendan	6/18/2018	DRIVING WHILE INTOXICATED	10/28/2017	06/18/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11334	CR-17-09967-A	Gonzalez, Ileana Danielle Velasq	6/11/2018	DRIVING WHILE INTOXICATED	5/7/2017	06/11/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11493	CR-17-02368-D	ALANIS, MARCO ANTONIO (Defe	6/13/2018	DRIVING WHILE INTOXICATED	12/24/2016	06/13/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11748	CR-17-09751-E	ALANIS, EDGAR IVAN (Defendan	6/18/2018	DRIVING WHILE INTOXICATED	5/4/2017	05/17/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11800	CR-17-03757-F	SANCHEZ, URIEL (Defendant)	6/18/2018	DRIVING WHILE INTOXICATED	1/21/2017	06/18/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11576	CR-16-09199-D	Casarez, Oscar (Defendant)	6/14/2018	DRIVING WHILE INTOXICATED	4/23/2016	06/14/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL 2018-10818	CR-18-01191-A	CASTILLO, ERICA (Defendant)	6/4/2018	DRIVING WHILE INTOXICATED	10/14/2017	06/04/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL 2018-12343	CR-17-07617-B	VELA, EMILIO (Defendant)	6/28/2018	DRIVING WHILE INTOXICATED	6/17/2017	06/28/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL 2018-11704	CR-16-06976-D	MONTANO, MARCO ANTONIO (I	6/15/2018	DRIVING WHILE INTOXICATED	4/21/2016	05/15/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	2.50	10.00	12.50	373.10
COL-2018-12310	CR-17-11285-G	SOTO, JULIAN (Defendant)	6/27/2018	DRIVING WHILE INTOXICATED	5/27/2017	05/02/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	2.50	10.00	12.50	373.10
COL-2018-11622	CR-16-13240-D	JOHNSON, JEFFREY DALLAS (Def	6/15/2018	DRIVING WHILE INTOXICATED	8/27/2016	05/15/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	4.00	20.00	6.00	22.50	2.50	20.00	30.00	2.50	10.00	12.50	423.10
COL-2018-12194	CR-17-06785-B	CANTU, RUBEN ALVARADO (Def	6/26/2018	DRIVING WHILE INTOXICATED	3/12/2017	03/21/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	4.00	20.00	6.00	22.50	2.50	20.00	30.00	2.50	10.00	12.50	423.10
COL-2018-12348	CR-17-12189-A	Galvan, Marco (Defendant)	6/28/2018	DRIVING WHILE INTOXICATED	6/11/2017	06/28/2018	-	-	-	-	85.10	-	-	-	-	2.00	-	-	-	-	-	-	-	30.00	-	-	-	248.10
COL-2018-12348	CR-17-12189-A	Galvan, Marco (Defendant)	6/28/2018	DRIVING WHILE INTOXICATED	6/11/2017	6/28/2018	3.00	-	-	-	14.90	-	-	-	-	-	0.10	-	-	-	22.50	2.50	-	-	-	-	-	100.00
COL-2018-11337	CR-17-13287-F	Ulloa, Everardo (Defendant)	6/11/2018	DRIVING WHILE INTOXICATED	7/30/2017	05/23/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	548.10
COL-2018-10814	CR-17-12618-E	Covarrubias, Elizabeth Rodrigue	6/4/2018	DRIVING WHILE INTOXICATED BAC	7/2/2017	06/04/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11797	CR-17-12647-H	DEL ANGEL JR, ADRIAN (Defenda	6/18/2018	DRIVING WHILE INTOXICATED BAC	7/1/2017	06/18/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-10958	CR-16-07181-A	WIEJACZKA, ADAM DENNIS (Def	6/5/2018	DRIVING WHILE INTOXICATED BAC	2/3/2016	06/05/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-11970	CR-17-12393-A	AGUINAGA, JUAN JOSE (Defend	6/22/2018	DRIVING WHILE INTOXICATED BAC	6/23/2017	05/22/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-10857	CR-18-00261-A	OROZCO, GUADALUPE ROSVEL (	6/4/2018	DRIVING WHILE INTOXICATED BAC	9/22/2017	06/04/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	348.10
COL-2018-12063	CR-18-00216-F	Avalos, Absalon (Defendant)	6/25/2018	DRIVING WHILE INTOXICATED BAC	9/4/2017	05/22/2018	3.00	-	-	-	100.00	-	-	-	-	2.00	0.10	-	-	-	22.50	2.50	-	30.00	2.50	10.00	12.50	373.10
COL-2018-11263	CR-17-09504-B	Reyna, Manuel Jr (Defendant)	6/11/2018	DRIVING WHILE INTOXICATED	4/30/17	5/10/2018	3.00				100.00					6.00	0.10				2.50	22.50		30.00	2.50	10.00	12.50	877.10
Based on the type of offense, ADD C ($3.00) and STF ($30.00) should not be assessed.																												
Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-11425	CR-18-01171-B	ROJAS, JUAN FERNANDO (Defen	6/12/2018	DRIVING WHILE INTOXICATED	10/14/2017	06/12/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	452.10
COL-2018-10937	CR-18-00816-B	LUCIO, ARNOLDO G (Defendant)	6/5/2018	DRIVING WHILE INTOXICATED	10/7/2017	06/05/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-11269	CR-18-01829-G	GARZA, JUSTIN CHAVARRIA (Def	6/11/2018	DRIVING WHILE INTOXICATED	10/15/2017	05/14/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-11016	CR-18-05508-B	Molina, Marcos Alejandro (Defe	6/6/2018	DRIVING WHILE INTOXICATED	1/10/2018	06/06/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-11798	CR-17-12392-E	PARRA, BENITO (Defendant)	6/18/2018	DRIVING WHILE INTOXICATED	6/23/2017	06/18/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-11625	CR-17-05437-F	MENDEZ, GERARDO (Defendant	6/15/2018	DRIVING WHILE INTOXICATED	1/14/2017	05/21/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-10972	CR-17-13314-A	AREVALO, FELIX ROGELIO (Defer	6/5/2018	DRIVING WHILE INTOXICATED	7/27/2017	06/05/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-12309	CR-18-01185-A	LEYVA, CHRISTIAN SALVADOR (D	6/27/2018	DRIVING WHILE INTOXICATED	10/14/2017	06/26/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-12281	CR-18-08067-B	DE LEON, LOY (Defendant)	6/27/2018	DRIVING WHILE INTOXICATED	4/20/2018	06/27/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	482.10
COL-2018-11135	CR-17-04075-A	Suarez, Daniel Alejandro (Defen	6/7/2018	DRIVING WHILE INTOXICATED	1/28/2017	06/04/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	610.00
COL-2018-11432	CR-18-02569-G	GARZA, MARIO ALBERTO (Defen	6/12/2018	DRIVING WHILE INTOXICATED	11/11/2017	06/11/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	982.10
COL-2018-11651	CR-18-01773-E	Zavala, Carlos Mauricio (Defend	6/15/2018	DRIVING WHILE INTOXICATED	10/24/2017	05/22/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	1,217.10
COL-2018-11657	CR-18-04870-D	Cortez, Ruben Hernandez (Defer	6/15/2018	DRIVING WHILE INTOXICATED 2ND	3/14/2017	06/15/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	453.00
COL-2018-12179	CR-17-06165-F	NAVA, STEVEN (Defendant)	6/25/2018	DRIVING WHILE INTOXICATED 2ND	2/28/2017	06/14/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-12406	CR-17-12531-H	GARZA, ISSAIS (Defendant)	6/29/2018	DRIVING WHILE INTOXICATED BAC	6/25/2017	06/20/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	465.10
COL-2018-11294	CR-15-01075-F	LOREDO, DIEGO LOPEZ (Defend	6/11/2018	DRIVING WHILE INTOXICATED BAC	9/14/2014	06/05/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	467.10
COL-2018-11988	CR-18-00033-F	ESTRADA, LUIS CARLOS (Defend	6/22/2018	DRIVING WHILE INTOXICATED BAC	9/15/2017	05/24/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	468.00
COL-2018-10652	CR-17-06318-F	GARCIA, MARCO ANTONIO SALA	6/1/2018	DRIVING WHILE INTOXICATED BAC	3/5/2017	05/24/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	470.00
COL-2018-10993	CR-17-12620-B	Beltran, Rodolfo (Defendant)	6/6/2018	DRIVING WHILE INTOXICATED BAC	7/2/2017	03/21/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	2.00	0.10	4.00	20.00	6.00	22.50	2.50	-	30.00	2.50	10.00	12.50	522.10
COL-2018-12171	CR-17-12163-F	Pajaro Cruz, Sojaila I (Defendant	6/25/2018	DRIVING WHILE INTOXICATED BAC	6/16/2017	06/19/2018	3.00	-	60.00	-	100.00	25.00	4.00	-	15.00	-	0.10	-	-	-	22.50	2.50	-	9.90	-	-	-	430.00
COL-2018-12171	CR-17-12163-F	Pajaro Cruz, Sojaila I (Defendant	6/25/2018	DRIVING WHILE INTOXICATED BAC	6/16/2017	06/19/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	20.10	-	-	-	37.10
COL-2018-11915	CR-17-07812-A	Reyna, Randy Salazar (Defendan	6/19/2018	DRIVING WHILE INTOXICATED	3/26/17	6/11/2018	3.00	25.00	60.00		100.00		4.00	15.00		2.00	0.10				2.50	22.50		30.00				569.10
COL-2018-12208	CR-18-02550-G	GRACIA, MARK ANTHONY (Defe	6/26/2018	DRIVING WHILE INTOXICATED	4/23/17	4/26/2018	3.00	25.00	60.00		100.00		4.00	15.00		4.00	0.10				2.50	22.50		30.00	2.50	10.00	12.50	894.10

Based on the type of offense, MVF ($0.10) should be assessed. In addtion, ADD.C ($3.00) and STF ($30.00) should not be assessed.

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-11671	CR-14-2551-D	ALONZO, DULCE IDALIA VALLAD.	6/15/2018	DRIVING WHILE INTOXICATED BAC	11/8/2013	07/13/2015	3.00	-	60.00	-	-	-	4.00	15.00	-	-	-	-	-	-	22.50	2.50	-	-	2.50	10.00	12.50	1,063.00
COL-2018-11671	CR-14-2551-D	ALONZO, DULCE IDALIA VALLAD.	6/15/2018	DRIVING WHILE INTOXICATED BAC	11/8/2013	07/13/2015	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	2.00

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

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-12275	CR-18-07014-B	Flores, Adrian Alejandro (Defen	6/27/2018	POSS CS PG 3 < 28G	3/17/2018	06/27/2018	-	-	-	-	-	25.00	4.00	-	15.00	2.00	-	-	-	-	20.00	-	-	-	-	-	-	219.00
COL-2018-12275	CR-18-07014-B	Flores, Adrian Alejandro (Defen	6/27/2018	POSS CS PG 3 < 28G	3/17/2018	06/27/2018	-	-	60.00	-	-	-	-	-	-	-	-	-	-	-	2.50	2.50	-	-	-	-	-	100.00

DDCF ($60.00) and JUD ($15.00) should be assessed. In addition, based on the type of disposition, JSF ($4.00) and DA ($25.00) should not be assessed.

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-11093	CR-18-02880-D	Bush, Amanda Zbby Marie Chap	6/7/2018	POSS MARIJ >2OZ<=4OZ	11/19/2017	06/13/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	2.50	10.00	12.50	240.00

DDCF ($60.00), JUD ($15.00), JSF ($4.00), and DA ($25.00) should be assessed.

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-10663	CR-18-03581-D	BUENROSTRO, JON (Defendant)	6/1/2018	POSS MARIJ <2OZ	12/5/2017	05/04/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-11870	CR-18-01602-G	Correa, Carlos Arturo (Defendan	6/19/2018	POSS MARIJ <2OZ	10/25/2017	05/16/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-10639	CR-18-03375-D	Losoya, Javier Fransisco (Defend	6/1/2018	POSS MARIJ <2OZ	12/2/2017	05/04/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-11308	CR-18-03400-E	ROSALES, CARLOS (Defendant)	6/11/2018	POSS MARIJUANA <2 OZ DFZ IAT	12/4/2017	05/09/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	2.50	10.00	12.50	240.00

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

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-10942	CR-17-12384-F	BERGH, JACOB RYAN (Defendant	6/5/2018	POSS CS PG 3 < 28G	7/28/2017	06/05/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-12407	CR-18-05610-H	PARK, DANIEL (Defendant)	6/29/2018	POSS MARIJ <2OZ	1/24/2018	06/29/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-12210	CR-18-01779-H	SAAVEDRA, CARLOS MORALES (I	6/26/2018	POSS MARIJ <2OZ	10/6/2017	06/04/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-12211	CR-18-00831-H	SAAVEDRA, CARLOS MORALES (I	6/26/2018	POSS MARIJ <2OZ	10/6/2017	06/04/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-11354	CR-18-05255-H	NAVA, JASSON EDUARDO (Defer	6/11/2018	POSS MARIJ <2OZ	1/19/2018	06/11/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-11664	CR-18-05040-D	GUTIERREZ, EMILIO IV (Defenda	6/15/2018	POSS MARIJ <2OZ	1/5/2018	06/15/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-12289	CR-18-05078-F	LEIJA, ALFREDO (Defendant)	6/27/2018	POSS MARIJ <2OZ	1/6/2018	06/06/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-11896	CR-15-01012-B	MARTINEZ, SARA JO (Defendant	6/19/2018	POSS MARIJ <2OZ	11/9/2014	06/19/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	221.00
COL-2018-11404	CR-17-02766-B	Arneson, Daniel Vladyslav (Defe	6/12/2018	POSS MARIJ <2OZ	1/3/2017	05/24/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	250.00
COL-2018-11025	CR-18-04918-F	HUERTA, DEVINE DESARAE ANA'	6/6/2018	POSS MARIJ <2OZ	12/27/2017	06/06/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	285.00
COL-2018-11066	CR-17-08426-B	MARTINEZ, MARCOS, Jr (Defen	6/6/2018	POSS MARIJ <2OZ	4/8/2017	04/19/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	415.00
COL-2018-11476	CR-17-11189-H	GARZA, KENNEDY PAIGE (Defen	6/13/2018	POSS MARIJUANA <2 OZ DFZ IAT	9/21/2017	05/15/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	2.50	10.00	12.50	440.00
																												215.00

Based on the type of offense, ADD.C ($3.00), STF ($30.00), and MVF ($.0.10) should be assessed.

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-10649	CR-18-02855-F	BRIONES, LUIS CARMONA, III (D	6/1/2018	DUTY ON STRIKING FIXTURE/HWY	5/30/2017	05/16/2018	-	-	-	-	-	25.00	4.00	-	15.00	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	359.00

Based on the type of offense, ADD.C ($3.00), STF ($30.00), and MVF ($.0.10) should not be assessed.

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-10988	CR-18-04644-B	TREJO, YARAMIN MATA (Defend	6/6/2018	DRIVING W/LIC INV W/PREV CONV	11/4/2017	05/23/2018	3.00	-	-	-	-	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	292.10
COL-2018-11119	CR-18-04643-B	TAMEZ, JULIO CESAR HERNANDI	6/7/2018	DRIVING W/LIC INV W/PREV CONV	9/16/2017	05/23/2018	3.00	-	-	-	-	25.00	4.00	-	15.00	2.00	0.10	-	-	-	22.50	2.50	-	30.00	-	-	-	292.10

JUD ($15.00) should be assessed. Once disposition has been determined, JSF ($4.00) and DA ($25.00) could be assessed.

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-12093	CR-17-07192-A	AMADOR, MARIO BULMARO (D	6/25/2018	ASSAULT CAUSES BODILY INJURY F	3/10/2017	06/12/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-12100	CR-17-08198-A	BARRIOS, EDGAR (Defendant)	6/25/2018	DISORDERLY CONDUCT DISCHARGI	4/8/2017	05/22/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	2.50	10.00	12.50	240.00
COL-2018-11503	CR-17-03718-H	Saenz, Johnny (Defendant)	6/13/2018	FRAUD DESTROY REMOVAL CONCE	1/25/2017	06/13/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
COL-2018-11546	CR-16-02497-A	LOPEZ, BERTHA IDALIA (Defend	6/14/2018	TAMPER W/GOVERNMENT RECOR	11/10/2015	06/12/2018	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	22.50	2.50	-	-	-	-	-	215.00
																												215.00

LTF was over assessed by $2.00. In addition, RMP should be assessed at $22.50 and RMPr should be assessed at $2.50

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
COL-2018-12078	CR-15-07768-H	PLATA, JOEL ELURD AVILES (Def	6/25/2018	THEFT PROP>=$50<$500	8/28/2015	09/08/2015	-	-	-	-	-	25.00	4.00	-	15.00	4.00	-	4.00	20.00	6.00	2.50	22.50	20.00	-	2.50	10.00	12.50	439.00

Receipt	Cause #	Party Name	Date	Charge Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMP	RMPr	SCOF	STFr	TP	TPCO	TPST	TOTAL
LTF was over assessed by $2.00																												
COL-2018-10872	CR-16-06424-B	Garcia, Jorge (Defendant)	6/4/2018	POSS MARIJ <2OZ	1/4/2016	10/25/2016	-	-	60.00	-	-	25.00	4.00	-	15.00	4.00	-	4.00	20.00	6.00	22.50	2.50	20.00	-	2.50	10.00	12.50	546.00

Based on the type of offense ADD.C ($3.00) and STF ($30.00) should not be assessed. In addition, based on judgment date, OMNI ($30.00) and Delinquent Fee should have been assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Judgment Dat	ADD.C	DA	DDCF	DEL	EMS	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMPr	RMP	SCOF	STF	TP	TPC	TPS	TOTAL
COL-2018-10744	CR-17-07493-A	SOTO, ELENO RECINOS (Defend	6/4/2018	DRIVING WHILE INTOXICATED BAC	6/24/17	7/24/2017	3.00	25.00	60.00		100.00		4.00	15.00		6.00	0.10				2.50	22.50	20.00	30.00	2.50	10.00	12.50	704.10

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended June 30, 2018

Based on offense date, Delinquent Fee and SCOF ($20.00) should have been assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Judgment Dat	ADD.C	DA	DDCF	DEL	EMS	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMPr	RMP	SCOF	STF	TP	TPC	TPS	TOTAL
COL 2018-12128	CR-04-5025-A	HERNANDEZ, SUE ELLEN (Defen	6/25/2018	DRIVING WHILE INTOXICATED	4/19/04	5/5/2004		25.00			100.00			15.00		24.00		4.00	20.00	6.00		20.00			25.00			800.00
COL 2018-12243	CR-04-3132-E	PENA, DAVID LEE (Defendant)	6/26/2018	DRIVING WHILE INTOXICATED 2ND	2/12/04	8/3/2004		25.00			100.00			15.00		6.00		4.00	20.00	6.00		20.00			25.00			732.00

Based on the type of disposition, DA ($25.00) and JSF ($4.00) should not be assessed. In addition, OMNI ($30.00) should have been assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Judgment Dat	ADD.C	DA	DDCF	DEL	EMS	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMPr	RMP	SCOF	STF	TP	TPC	TPS	TOTAL
COL-2018-12362	CR-17-12572-F	ESPARZA, KASSANDRA (Defenda	6/28/2018	POSS CS PG 2-A <= 2OZ	10/22/17	3/19/2018		25.00	60.00				4.00	15.00		4.00					2.50	22.50			2.50	10.00	12.50	548.00

Based on judgment date, OMNI ($30.00) and SCOF ($20.00) should have been assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Judgment Dat	ADD.C	DA	DDCF	DEL	EMS	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMPr	RMP	SCOF	STF	TP	TPC	TPS	TOTAL
COL 2018-11374	CR-17-11957-F	MARTINEZ, SANTIAGO HOMERO	6/11/2018	POSS CS PG 3 < 28G	4/25/17	2/6/2018		25.00	60.00				4.00	15.00		6.00					2.50	22.50			2.50	10.00	12.50	698.00

Based on judgment date, OMNI ($30.00) should have been assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Judgment Dat	ADD.C	DA	DDCF	DEL	EMSr	FSP	JSF	JUD	JUDr	LTF	MVF	OMNIC	OMNIS	OMNIV	RMPr	RMP	SCOF	STF	TP	TPC	TPS	TOTAL
COL-2018-11028	CR-17-04728-G	LOPEZ, RICARDO (Defendant)	6/6/2018	POSS MARIJ <2OZ	4/18/17	4/27/2017		25.00	60.00	174.30			4.00	15.00		10.00					2.50	22.50	20.00		2.50	10.00	12.50	849.30

1. During the month of June 2018 there were 98 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statue indicating the waiver of the fee for PreTrial Diversion Program payments.

2. Pursuant to the Texas Judicial Branch fee schedules, Additional Court Cost (ADD.C, $3.00) and State Traffic Fine (STF, $30.00) should not be assessed to Driving While Intoxicated offenses. The fees are assessed to offenses under the Transportation Code. In addition, Drug Court Cost (DDCF, $60.00) and Judicial Fund Fee (JUD, $15.00) should be assessed on conviction, including Deferred Adjudication. Please refer to http://www.courts.state.tx.us/publications-training/publications/filing-fees-courts-costs/ for reference.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 27, 2018

The Honorable Arturo Guajardo Jr., County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

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

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for June 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for June 2018. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Total collections for the month of June 2018 were $186,276.72. Based on the results of our review, we concluded that fees and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees and court costs requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that 10 receipts issued in the month of June 2018 contained errors in the allocation of fees and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A); however, the adjustments were not completed.

The errors were the result of the incorrect assessment of the Records Management and Preservation Fee (RMP) and the Stenographer fee (STENO). The RMP fee was over assessed by $5.00 and the STENO fee was not assessed on cases involving a small estate case. In addition, adjustments for the months of July 2016 (19); August 2016 (26); September 2016 (19); October 2016 (24); November 2016 (14); December 2016 (14); January 2017 (19); February 2017 (20); March 2017 (26); April 2017 (23); May 2017 (24); June 2017 (21); July 2017 (18); August 2017 (3); September 2017 (2); October 2017 (4); November 2017 (2); December 2017 (1); January 2018 (3); February 2018 (1); April 2018 (2); and May 2018 (13) are still pending to be completed.

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

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

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

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

Observation No. 2:
We noted that the June 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 staff, the *Monthly Report* was not submitted timely due to heavy work load.

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

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

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

Observation No. 3:
We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

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

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

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

Observation No. 4:
We noted that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

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

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

Recommendation:
Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 5:
We noted that 17 of 21 Close-out Reports were submitted to the County Treasurer's Office 3 to 12 days after the bank deposit was made. According to staff, the Close-out Reports were not submitted to the County Treasurer's Office on a daily basis due to the Supervisor responsible for reviewing the Close-out Reports was out of the office on vacation.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the daily Close-out Report along with the bank validated deposit slip prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may increase the risk that an employee could misappropriate funds.

Recommendation:
Management should ensure that the Close-out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made

Observation No. 6:
We noted that the *Hidalgo County Clerk Void/Adjustment Sheets* for 3 of 4 receipts voided in June 2018 were not submitted along with the *Monthly Report*. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheets* were inadvertently not submitted with the *Monthly Report*; however, copies of the voided receipts would be provided.

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

Failure to ensure that the C*ounty Clerk Void/Adjustment Sheet* is submitted to the County Auditor's Office increases the risk that receipts that are not properly voided go undetected.

Recommendation:
Management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheets* are submitted to the County Auditor's Office.

Please provide written management responses to the observations noted above by August 17, 2018.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: Valde Guerra, County Executive Officer
Annette Muniz, Hidalgo County Clerk Chief Deputy
Berenize Alvarado, Hidalgo County Clerk Internal Auditor

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2018 - 06/30/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Till,Daniela Blanco,I

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

	Totals	Fee Totals	
Total Receipts	186,985.22	186,985.22	X7-1
Total Adjustments Impacting Receipts	(708.50)	(708.50)	X7-1
Final Fee Code Totals	186,276.72	186,276.72	X7-1; X4; X3-1 ✓
Less refunds		~~$-676.82~~	
Due Treasurer		186,276.72 ~~$-185,599.90~~	X; X5-4 ✓

Hidalgo County Clerk

Civil and Probate Court Cost

June 2018

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

County Clerk

July 6, 2018
Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/05/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2018 - 06/30/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Till,Daniela Blanco,I

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

Civil Probate or Mental Health

Grouped by Account Number	Totals	Fee Totals		
Fee Code Totals for All Funds	186,276.72	186,276.72		
1100-341-10-180-002-0-000 County Clerk	33,729.00	✓ 33,729.00		✓ x;x3
1100-342-10-180-001-0-000 Sheriff	5,225.00	✓ 5,225.00		✓ x;x3-1
1100-341-10-180-001-0-000 County Judge	576.00	✓ 576.00		✓ x;x3-1
1100-341-10-180-006-0-000 Stenographer	10,720.00	✓ 10,720.00		✓ x;x3-1
1100-341-10-180-008-0-000 Jury - County Clerk	6,560.00	✓ 6,560.00		✓ x;x3-1
1100-341-10-180-007-0-000 Probate Judge Education	159.00	✓ 159.00		✓ x;x3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	5,080.00	✓ x;x3 5,080.00	508	✓ x4-4g
1100-207-20-000-047-0-000 Probate Indigent Legal Service	530.00	✓ x;x3 530.00	53	✓ x4-5a
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	19,640.00	✓ x;x3-1 19,640.00	491	✓ x4-4g
1100-207-20-000-055-0-000 Judicial Support Fee	20,622.00	✓ x;x3-1 20,622.00	491	✓ x4-4g
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,120.00	✓ x;x3-1 2,120.00	53	✓ x4-5a
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,720.00	✓ 2,720.00		✓ x;x3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	91.70	✓ 91.70		✓ x;x3
1100-341-10-180-002-0-000 Registry Administration Fee	2,470.48	✓ 2,470.48		✓ x;x3
1100-207-20-000-037-0-000 Non Disclosure Fee	56.00	✓ x;x3-1 56.00	2	✓ x4-4g
1100-361-11-000-006-0-000 Interest Earnings	15.27	✓ 15.27		✓ x;x3
1100-207-20-000-069-0-000 State-Elec Filing Fee	16,800.00	✓ 16,800.00		✓ x;x3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,454.00	✓ 7,454.00		✓ x;x3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	10,860.00	✓ 10,860.00		✓ x;x3
1100-207-20-000-076-0-000 Jud. & Court Personnel	2,800.00	✓ 2,800.00		✓ x;x3-1
1100 - General Fund	**148,228.45**	**148,228.45**		
1236-341-20-180-001-0-000 County Records Management	2,805.00	✓ 2,805.00		✓ x;x1

✓ 560 cases x4-4g

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2018 - 06/30/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Till,Daniela Blanco,I

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

Civil Probate or Mental Health

Fund and GL Account Summary	Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,440.00	✓ 5,440.00
1238 - County Records Management and Preservation	**8,245.00**	**8,245.00**
Registry	0.00	✓ 0.00
8888 - Registry Fund	**0.00**	**0.00**
1200-352-10-180-001-0-000 Bond Forfeitures	779.45	✓ 779.45
1200 - Road and Bridge Countywide	**779.45**	**779.45**
1239-341-10-180-001-0-000 Court Reporter Service Fee	7,365.00	✓ 7,365.00
1239 - Court Reporter Service	**7,365.00**	**7,365.00**
1241-341-10-180-001-0-000 Courthouse Security Fund	2,737.00	✓ 2,737.00
1241 - Courthouse Security	**2,737.00**	**2,737.00**
1247-341-10-180-001-0-000 Law Library	17,185.00	✓ 17,185.00
1247 - Law Library Fee	**17,185.00**	**17,185.00**
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,060.00	1,060.00 53 ✓
1250 - Supplemental Court Guardianship	**1,060.00**	✓ **1,060.00**
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	676.82	✓ 676.82
9999 - Due to Others	**676.82**	**676.82**

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended June 30, 2018

June 2018 Civil Fee Testing

RMP.C was over assessed by $5.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2018-031661	CL-17-2859-A	6/27/2018	H&C Delivery, Ltd.	7/17/2017	$ 10.00	523.00

June 2018 Probate Fee Testing

RMP.P was over assessed by $5.00

Rcpt	Cause	Date	Payor	File Date	RMP.P	TOTAL
2018-028607	P-37,385	6/12/2018	Garcia, Dora Resendez	2/29/2016	$ 10.00	431.00

Pursuant to GC 25.1102(f) stenographer fee ($20.00) shall be assessed in each civil, criminal, or probate case in which a record, or any part of a record is made of the evidence. Please ensure that the stenographer is assessed in a probate case if a record is made of the evidance.

Receipt	Cause	Date	Payor	File Date	STENO	TOTAL
2018-027387	SE-2135	6/5/2018	ROBERTS, KRISTIE LEIGH (Applicant)	6/5/2018	-	195.00
2018-027570	SE-2136	6/6/2018	GUERRA, MARGARET ROSE (Applicant)	6/6/2018	-	195.00
2018-028412	SE-2137	6/11/2018	Quinones, Bianca Crystal (Applicant)	6/11/2018	-	197.00
2018-029051	SE-2138	6/13/2018	QUINTANILLA, ERICKA M (Applicant)	6/13/2018	-	195.00
2018-030301	SE-2139	6/19/2018	GUTIERREZ, ELIDA (Applicant)	6/19/2018	-	195.00
2018-031334	SE-2140	6/26/2018	ROSS, GUADALUPE S (Applicant)	6/26/2018	-	195.00
2018-031467	SE-2141	6/26/2018	GARCIA, MARIVEL (Applicant)	6/26/2018	-	195.00
2018-031700	SE-2142	6/27/2018	SANCHEZ, RIGOBERTO (Applicant)	6/27/2018	-	195.00

EXHIBIT A

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 13, 2018

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

Re: *Monthly Fees Report* for May 2018

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 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 May 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Reviewed 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 May 2018 were $455,612.56. 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 44 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. The adjustments resulting from human error have 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 July 27, 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibit

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY AUDITOR'S OFFICE
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DI 7-13-18

July 13, 2018

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Hidalgo County District Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78540

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Dear Ms. Hinojosa:

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Scope:
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- 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 May 2018 were $455,612.56. 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 44 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. The adjustments resulting from human error have 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 July 27, 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 CLERK
Schedule of Adjustments
For the Month Ending May 31, 2018

EXHIBIT A

Receipt Number	Case Number	Party	Date	CRRPD	DNACS	DPS	EMS	HCSO	JUFr	TOTAL
For the case listed below, why was County and Dist. Court Technology Fund ($4) only assessed once compared to all other court costs? In addition, arrest fee should not be more than $5 and Jury Fee should not have been assessed based on judgment. Furthermore, Judicial Support Fee (SJFS $5.40) was assessed incorrectly.										
COL-2018-10521	CR-4012-14-H	DELGADO, LEE ROY	5/30/2018	4.00				40.00	20.00	4,867.00
For the case listed below, based on type of offense, EMS/Trauma Fund ($100) should not have been assessed. In addition, DNACS ($34) should have been assessed based on judgment (condition#16). Furthermore, arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)).										
COL-2018-10074	CR-513-10-I	GONZALEZ, ROBERTO JAVIER	5/22/2018				100.00	35.00		10,573.00

Receipt Number	Case Number	Party	Date	CRRPD	DNACS	DPS	EMS	HCSO	JUFr	TOTAL
Arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)).										
COL-2018-08857	CR-1251-05-I	NAVA, ALBERTO RODRIGUEZ	5/3/2018					35.00	20.00	310.00
COL-2018-10131	CR-2093-97-G	MENDEZ, MARTIN ALEJANDRO	5/22/2018					35.00	20.00	1,357.73
COL-2018-09705	CR-1227-04-C	LOMAX, DANNY JOE	5/15/2018	-	-	5.98	-	-	3.42	75.00
COL-2018-09775	CR-3404-04-B	CASTILLO, RICARDO YZAGUIRRE	5/16/2018	-	-	35.00	-	-	20.00	429.00
COL-2018-08708	CR-4487-06-E	FLORES, MARCO ANTONIO	5/1/2018	-	-	-	-	9.91	5.66	100.00
COL-2018-08800	CR-3007-12-A	CASTILLO, MELVIN ALEJANDRO	5/2/2018	8.00	-	-	-	70.00	40.00	650.00
COL-2018-09087	CR-1628-99-D	HERNANDEZ, HECTOR DUBERNAY	5/7/2018	-	-	-	-	5.74	3.28	100.00
COL-2018-09124	CR-0690-05-F	RIOS, SERVANDO PEREZ	5/7/2018	-	-	-	-	35.00	20.00	390.00
COL-2018-09145	CR-498-10-C	KINARD, GARRETT VINSON II WELLS	5/7/2018	-	-	-	-	35.00	20.00	451.10
COL-2018-09485	CR-0107-04-H	RODRIGUEZ, JOSE RAMIRO MARTINEZ	5/11/2018	-	-	-	-	35.00	20.00	330.00
COL-2018-09606	CR-1441-92-F	GARZA, MARC ROEL GONZALEZ	5/14/2018	-	-	-	-	35.00	20.00	242.45
COL-2018-09872	CR-0500-05-E	GONZALEZ, JEREMIAH OLIVAREZ	5/17/2018	-	-	-	-	20.17	11.53	225.60
COL-2018-09898	CR-3889-07-J	RIVERA, NOE DANIEL	5/18/2018	-	-	-	-	35.00	20.00	393.00
COL-2018-09976	CR-044-10-J	GONZALEZ, DANIEL LEE ROMERO	5/21/2018	-	-	-	-	8.28	4.73	100.00
COL-2018-09989	CR-2292-04-C	QUINTERO, BRENDA LEE CERDA	5/21/2018	-	-	-	-	35.00	20.00	330.00
COL-2018-09990	CR-0705-04-C	QUINTERO, BRENDA LEE CERDA	5/21/2018	-	-	-	-	35.00	20.00	330.00

Receipt Number	Case Number	Party	Date	CRRPD	DNACS	DPS	EMS	HCSO	JUFr	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-2018-10606	CR-1774-04-A	Luna, Jessie Joe	5/31/2018			35.00			20.00	330.00
COL-2018-10251	CR-193-07-D	SIMS, SATIN RAY	5/24/2018					35.00	20.00	447.90
COL-2018-10001	CR-1824-14-G	GARCIA, JESSICA REBECCA DELGADO	5/21/2018	4.00	34.00	35.00			20.00	2,980.00
COL-2018-08963	CR-1093-15-H	TOVAR, FELIPE	5/4/2018	4.00	34.00			35.00	20.00	1,400.00
COL-2018-08798	CR-4662-05-I	ORTIZ, HECTOR ANTHONY MARTINEZ	5/2/2018	-	-	17.86	-	-	10.21	200.00
COL-2018-08925	CR-2082-10-C	DE LEON, VICTOR ARTURO	5/3/2018	-	-	16.83	48.08	-	9.62	240.00
COL-2018-10320	CR-2177-12-F	VILLAGOMEZ, JOSE PABLO	5/25/2018	2.40	-	21.17	-	-	12.12	302.90
COL-2018-10379	CR-2550-09-F	BOTELLO, JACOB	5/29/2018	-	-	34.10	-	-	19.48	439.50
COL-2018-08711	CR-4809-11-F	SMITH, APRIL MARIE HAYES	5/1/2018	0.94	-	-	-	8.24	4.71	100.00
COL-2018-08908	CR-4463-10-A	ANCISO, PERFECTO LOPEZ	5/3/2018	4.00	34.00	-	-	35.00	20.00	1,115.00
COL-2018-09047	CR-2270-13-H	HERNANDEZ, DANIEL BELMARES	5/4/2018	4.00	-	-	-	35.00	20.00	811.00
COL-2018-09244	CR-3011-10-D	RODRIGUEZ, GILBERTO PENA	5/8/2018	0.67	-	-	-	5.89	3.37	73.00
COL-2018-09263	CR-5028-08-F	DIAZ, RUBEN, Jr.	5/8/2018	-	-	-	-	15.01	8.58	150.00
COL-2018-09442	CR-3503-14-B	RODRIGUEZ, ERIKA MARTINEZ	5/10/2018	2.46	20.94	-	-	21.52	12.30	1,000.00
COL-2018-09525	CR-1932-14-H	ACOSTA, GERARDO ESCOBEDO	5/11/2018	1.78	-	-	44.56	15.60	8.91	300.00
COL-2018-09584	CR-2897-10-D	LAZARO, MOSES ALPHONSO	5/14/2018	4.00	-	-	-	35.00	20.00	606.00
COL-2018-09603	CR-1035-15-F	GARZA, MARC ROEL GONZALEZ	5/14/2018	4.00	-	-	-	35.00	20.00	356.00
COL-2018-09678	CR-5310-11-I	FAVELA, ARNOLD ENRIQUEZ	5/15/2018	0.86	-	-	-	7.55	4.31	100.00
COL-2018-09975	CR-1352-12-C	LOPEZ, ISAI RIVAS	5/21/2018	1.57	13.50	-	-	13.82	7.93	300.00
COL-2018-09983	CR-0687-15-A	HERNANDEZ, OSCAR JOEL	5/21/2018	4.00	-	-	100.00	35.00	20.00	516.00
COL-2018-10007	CR-1144-10-J	DAVILA, VANESSA MARIE	5/21/2018	0.85	12.56	-	-	7.54	4.32	100.00

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

EXHIBIT A

Receipt Number	Case Number	Party	Date	CRRPD	DNACS	DPS	EMS	HCSO	JUFr	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-2018-10157	CR-3213-07-F	OLGUIN, GEORGE S	5/23/2018	-	-	-	-	7.73	4.42	100.00
COL-2018-10263	CR-1701-07-C	GARRETT, DAVID LEE COLEMAN	5/24/2018	-	-	-	-	5.83	3.33	118.00
COL-2018-10315	CR-5208-08-E	MORALEZ, DAVID CATARINO	5/25/2018	-	-	-	-	34.72	19.84	415.00
COL-2018-10472	CR-453-11-H	SAUCEDO, RAMIRO GONZALEZ, Jr.	5/29/2018	6.75	23.51	-	-	48.14	33.63	1,614.00
COL-2018-10481	CR-2632-06-D	Salinas, Lauro Eliud	5/30/2018	-	-	-	-	35.00	20.00	445.90

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 21, 2018

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

Re: *Monthly Fees Report* for June 2018

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 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 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 June 2018 were $420,610.35. 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 59 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 and the adjustments were completed. According to the Accountant, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment, due to an oversight.

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Recommendation:
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- 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 August 31, 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 A. Duran PT

Marla Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT
PAGE 1 OF 3

FOR THE MONTH OF JUNE 2018

	# OF CASES			
DISTRICT COURT FEES (LGC 133.151(a)(1)&(a)(2))				
DIVORCE & FAMILY LAW CASES	# 239	Cases To Report	= $ 10,629.80	X12
PARTIAL PAYMENT				1100-207-20-000-051-0-000 $ 10,629.80 M
OTHER THAN DIVORCE/FAMILY	# 381 (was 281)	Cases To Report	= $ 19,161.84	X12-cc
PARTIAL PAYMENT				1100-207-20-000-052-0-000 $ 19,161.84 M
INDIGENT LEGAL SERVICES (LGC 133.152 (a)(1)-(2))				
DIVORCE & FAMILY LAW CASES	# 302	Actions To Report	= $ 1,510.00	X12-b
PARTIAL PAYMENT				
OTHER THAN DIVORCE/FAMILY	# 480	Actions To Report	= $ 4,788.51	X12-c
PARTIAL PAYMENT				1100-207-20-000-050-0-000 $ 6,298.51 M
JUDICIAL SUPPORT FEE (LGC 133.154) @37.00AFTER 12/1/05	# 1	Cases To Report	= $ 47.64	X12-d
PARTIAL PAYMENT				
JUDICIAL SUPPORT FEE (LGC 133.154) @$42.00AFTER 1/1/08	# 618	Cases To Report	= $ 25,902.78	X12-e1
PARTIAL PAYMENT				1100-207-20-000-055-0-000 $ 25,950.42 M
FAMILY PROTECTION FEE (GC 51.961) AFTER 6/15/07@$15.00				1100-341-10-090-011-0-000 $ 2,715.00 M

$5C<=10 $75(11-25) $100(26-100) $125(101-500) $150(501-1000) $200>1000

CLERK COST (GC 51.317(b)(1)&(b-1))	$ 31,271.69		
OTHER CLERK COST (GC51.317-319)	$ 29,926.55		
TIME PAYMENT (LGC 133.103) @$10.00		$ 61,198.24	X
PHOTO & CERTIFIED COPIES (GC 51.318(b)(7)-(8))		$ 1,521.62	X14
OTHER FEES REGISTRY ADMINISTRATION FEE (LGC 117.055)		$ 16,380.00	
REGISTRY ADMINISTRATION INTEREST (LGC 117.054)		$ 1,166.80	
NSF CHECK FEE (LGC 118.141)		$ 251.49	
STOP PAYMENT CHARGE (LGC 118.141 (b)(1)-(2))		$ 90.00	
TOTAL CLERK'S FEES		$ -	

INTEREST EARNED FOR THE MONTH OF MAY 2018		1100-341-10-090-001-0-000	$ 80,608.15 M
COURT FEES DISTRICT ATTORNEY (CCP 102.008)		1100-361-11-000-005-0-000	$ 711.34 M
DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41.005)		1100-341-10-090-007-0-000	$ 362.86 M
PROTECTIVE ORDER (D.A. FEES, FC 71.04) @$150.00		1100-341-10-090-008-0-000	$ -
TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133 103) @$ 2.50		1100-341-10-000-003-0-000	$ -
TIME PAYMENT (LGC 133.103) @ $12.50		1100-341-10-090-002-0-000	$ 380.40 M] X14
LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102.072)@$2.00		1100-207-20-000-005-0-000	$ 1,902.03 M
APPELLATE JUD. SYS. FUND (GC 22.2141) @$5.00		1100-341-10-090-003-0-000	$ 2,210.00 M
STATEWIDE E-FILING FEE (GC 51.851) 9/1/15 @ $30.00		1100-207-20-000-001-0-000	$ 2,412.45 M
# CASES 757 JUDICIAL AND COURT PERSONAL TRAINING FEE - CIVIL (GC 51.971(a) 9/1/17 @$5.00		1100-207-20-000-068-0-000	$ 21,905.33 M
X12-f JURY FEES (CCP 102.004) 1/1/16 @ $40.00		1100-207-20-000-076-0-000	$ 3,756.47 M
PASSPORT EXECUTION FEE @$25.00		1100-341-10-090-006-0-000	$ 6,163.61 M
PASSPORT PHOTO FEE @$15.00		1100-341-10-090-013-0-000	$ 4,130.00 M
RECORDS ARCHIVE AND PRESERVATION FEE (GC 51.305) 8/01/09 @ $5.00		1100-341-10-090-014-0-000	$ 880.00 M
DOMESTIC RELATIONS OFFICE FEE (FC 203.005)		1100-341-10-090-015-0-000	$ 7,413.74 M
E-FILING TRANSACTION FEE (GC 72.031) 1/1/14 @ $2.00		1100-341-10-090-016-0-000	$ 2,971.56 M
TAX A/C SCOFFLAW FEE (TC 502.010 (f)) @ $20.00		1100-341-10-090-018-0-000	$ 14,150.00 M
SHERIFF FEES (CCP 102.011) $ 20,037.57		1100-341-10-140-050-0-000	$ 1,671.17 M
SHERIFF FEES (HCSO) $ 2,944.72			
CONSTABLE FEES(CCP 102.011) PCT. 1		1100-342-10-090-001-0-000	$ 22,982.29 M
PCT. 2		1100-342-10-291-000-0-000	$ -
PCT. 3		1100-342-10-292-000-0-000	$ 743.43 M
PCT. 4		1100-342-10-293-000-0-000	$ 2,775.46 M
PCT. 5		1100-342-10-294-000-0-000	$ 358.60 M
PUBLIC DEFENSE ATTY'S FEES (CCP 26.05)		1100-342-10-295-000-0-000	$ -
FINES (LGC 113.004)		1100-351-20-090-001-0-000	$ 8,420.12 M
BOND FORFEITURES (CCP 22.16)		1200-351-10-090-000-0-000	$ 53,151.36 M
PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102 0121 (a))		1200-352-10-090-001-0-000	$ -
COURTHOUSE SECURITY FUND (291.008 LGC/102 017 CCP)		1225-341-10-080-000-0-000	$ 2,000.00 M
# ____ CIVIL FILINGS X $5.00 = $ 3,049.89		1241-341-10-090-001-0-000	$ 3,768.21 M
# ____ FELON CONV.X $5.00 = $ 718.32			
# ____ MISD.CONV. X $3.00 = $ -			
COUNTY RECORDS PRESERVATION (GC 51.708)		1238-341-10-090-001-0-000	$ 6,114.39 M
COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51.317/ CCP 102.005)		1238-341-20-090-001-0-000	$ 7,334.56 M
# ____ CIVIL FILINGS X $5.00 = $ 3,997.46			
# ____ CRIM CONV. X $22.50 = $ 3,337.10			
DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51.317 (b)(4))		1235-341-10-090-000-0-000	$ 4,388.69 M
# ____ CIVIL FILINGS X $5.00 = $ 3,995.30			
# - CRIM FILINGS X $2.50 = $ 393.39			
COURT REPORTER SERVICE FEE (GC 51.601) @$15.00		1239-341-10-090-001-0-000	$ 7,411.35 M
JUVENILE DELINQUENCY PREVENTION FUND (CCP 102 0171) @$5.00		1240-341-10-090-001-0-000	$ - -
LAW LIBRARY FEES (LGC 323.023) @$30.00		1247-341-10-090-001-0-000	$ 17,124.87 M

OTHER COURT FEES CRIMINAL CLERK FEE (CCP ART. 102.005)	$ 6,054.22	
LAW ENFORCEMENT LAB COSTS(CCP ART 42.12 SEC 11)	$ -	
CRIME STOPPERS - ADULT PROBATION DEPT.	$ -	
MOTHERS AGAINST DRUNK DRIVING	$ -	
WOMEN TOGETHER EMERGENCY SHELTER	$ -	
ESTRELLA'S HOUSE	$ -	
ATTORNEY AD-LITEM	$ -	
SUBTOTAL	$ 6,054.22	
LESS: LAW ENFORCEMENT LAB COSTS	$ -	
LESS: CRIME STOPPERS	$ -	
LESS: MOTHERS AGAINST DRUNK DRIVING	$ -	
LESS: WOMEN TOGETHER EMERGENCY SHELTER	$ -	
LESS: ESTRELLA'S HOUSE	$ -	
LESS: ATTORNEY AD-LITEM	$ -	
TOTAL OTHER COURT FEES	$ -	1100-341-10-090-005-0-000 $ 6,054.22 M

X2

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT
PAGE 2 OF 3

FOR THE MONTH OF JUNE 2018

CONSOLIDATED COURT COST(LGC133 102)	1/1/04 A&B MISD@$83.00 MISD@$40.00 A&B MISD@40.00 MISD@$17.00	FEL@$133.00 –	1100-207-20-000-015-0-000	$ 19,151.58 M
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	$ 1.69 M
FUGITIVE APPREHENSION FUND (CCP 102.19)	9/1/97-12/31/03 @$5.00		1100-207-20-000-009-0-000	$ 27.68 M
CRIME VIC. COMP. FUND (CCP 56.55)	FEL @$45.00 MISD @$35.00		1100-207-20-000-017-0-000	$ 227.75 M
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	$ 7.76 M
CORRECTIONAL MGMT INST OF TX (CCP 102.075(n))	9/1/01-12/31/03 @ $0.50		1100-207-20-000-029-0-000	$ 1.02 M

X16

STATE AGENCY ARREST FEES (CCP 102.011, LGC 133.104)			
DPS @ $5.00 Arrest		1100-207-20-000-019-0-000	$ 305.47 M
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	$ 1,753.26 M
JUVENILE PROBATION DIVERSION FUND (FC ART 54.0411) @ $20.00		1100-207-20-000-033-0-000	$ -
JURY SERVICE FUND (SB 1704) @$4.00		1100-207-20-000-053-0-000	$ 561.46 M
JUDICIAL SUPPORT FEE - STATE -(LGC 133.105) @$3.40		1100-207-20-000-054-0-000	$ 744.38 M
JUDICIAL SUPPORT FEE - COUNTY -(LGC 133.105) @$0.60		1100-341-10-090-009-0-000	$ 84.42 M
STATE TRAFFIC FEE (TRC 542.4031)	AFTER 9/1/03 @$30.00	1100-207-20-000-035-0-000	$ -
NONDISCLOSURE FEE (GC 411.081(d)-(h)) # 0 cases	AFTER 9/1/03 @$28.00	1100-207-20-000-037-0-000	$ -
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	$ 3,426.97 M
EMS TRAUMA FUND (CCP 102.0185 PC CHAP.49)	AFTER 1/1/04 @$100.00	1100-207-20-000-038-0-000	$ 2,521.88 M
INDIGENT DEFENSE REPRESENTATION FUND (LGC 133.107)	AFTER 1/1/08 @$ 2.00	1100-207-20-000-059-0-000	$ 265.79 M
DNA COMMUNITY SUPERVISION - DNA TESTING (CCP102.020)	AFTER 1/1/10 @ $34.00	1100-207-20-000-063-0-000	$ 2,329.60 M
DNA COMMUNITY SUPERVISION - JUVENILE - DNA TESTING (CCP 102.020)	AFTER 1/1/10 @$50.00	1100-207-20-000-064-0-000	$ -
COUNTY & DISTRICT COURT TECHNOLOGY FUND (CCP 102.0169)	AFTER 1/1/10@ $4.00	1255-341-10-090-000-0-000	$ 515.04 M
COUNTY CHILD ABUSE PREVENTION FUND (CCP 102.0186)	AFTER 1/1/06@$100.00	1234-341-10-090-000-0-000	$ 598.46 M
MENTAL HEALTH EXPERTS COMPENSATION		1100-360-00-000-000-0-000	$ 181.36 M
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	$ 1,259.12 M
FAILURE TO APPEAR - DISTRICT CLERK (TRANS. CODE 706.006-.007)	AFTER 7/5/11 @$4.00	1100-341-10-090-017-0-000	$ 251.84 M
FAILURE TO APPEAR - OMNI BASE (TRANS. CODE 706.006-.007)	AFTER 7/5/11 @$6.00	1100-202-00-000-019-0-000	$ 377.67 M
E-FILING COST ON CONVICTION FEE (GC 102.0415) 9/1/13 @ $5.00		1100-207-20-000-071-0-000	$ 584.83 M
TEXAS HOME VISITING PROGRAM CONTRIBUTIONS @$5.00		1100-207-20-000-074-0-000	$ -
COURT FACILITIES FEE - DISTRICT CLERK (GC 51.711) 1/1/16 @ $20.00		1100-341-10-090-019-0-000	$ 11,505.02 M
DELINQUENT ATTORNEY FEE 1/1/2016		1100-202-00-000-004-0-000	$ 5,853.07 M
DUE TO GENERAL (95' COMPTROLLER AUDIT)		1100-360-00-000-000-0-000	$ -
TOTAL FEES COLLECTED FOR PAYMENT TO COUNTY TREASURER		1100-227-30-000-019-0-000	$ 411,549.35 X2-b ; X3

TOTAL CASH RECEIVED			$ 420,610.35 X14
LESS: AMOUNT PAID TO COUNTY TREASURER	$ 411,549.35 X3 ✓		
AMOUNT DUE TO COUNTY TREASURER	$ -		
AMOUNT OVERPAID TO COUNTY TREASURER	$ -		
OTHER DISBURSEMENTS	$ 1,160.00 X9 ✓		
TOTAL DISBURSEMENTS			$ 412,709.35 X7 ✓
NET AMOUNT AVILABLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT			$ 7,901.00 ✓ X1

PROOF:

AMOUNT RECEIVED:	$ 8,394.00	X13-a ✓
AMOUNT LIQ.:	$ (493.00)	X10 ✓
CRIME STOPPERS (ADULT PROBATION)	$ -	
LAW ENFORCEMENT LAB COSTS (DPS)	$ -	
MOTHERS AGAINST DRUNK DRIVING	$ -	
WOMEN TOGETHER EMERGENCY SHELTER	$ -	
ESTRELLA'S HOUSE	$ -	
ATTORNEY AD-LITEM	$ -	
ADULT PROBATION	$ -	
SHORTAGE/OVERAGE	$ -	
NET AMOUNT	$ 7,901.00	X1

X2-a

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT
PAGE 3 OF 3

FOR THE MONTH OF JUNE 2018

REMITTANCES TO COUNTY TREASURER

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	06/12/18	49222	06/01/18 - 06/01/18	$ 13,994.50	224018
CIVIL2)	06/13/18	49227	06/04/18 - 06/08/18	$ 73,521.84	224017
CIVIL3)	06/28/18	49246	06/11/18 - 06/15/18	$ 69,547.48	224465
CIVIL4)	07/06/18	49257	06/18/18 - 06/22/18	$ 49,609.85	224630
CIVIL5)	07/05/18	49256	06/25/18 - 06/29/18	$ 77,558.70	224634
CIVIL6)		0	00/00/00 - 00/00/00	$ -	0
CIVIL7)		0	00/00/00 - 00/00/00	$ -	0
CIVIL8)		0	00/00/00 - 00/00/00	$ -	0
CIVIL9)		0	00/00/00 - 00/00/00	$ -	0
CRM1)	06/12/18	49221	06/01/18 - 06/01/18	$ 7,346.70	224019
CRM2)	06/12/18	49223	06/04/18 - 06/06/18	$ 23,552.36	224016
CRM3)	06/13/18	49225	06/07/18 - 06/08/18	$ 11,160.33	224015
CRM4)	06/15/18	49240	06/11/18 - 06/13/18	$ 22,366.50	224463
CRM5)	06/15/18	49242	06/14/18 - 06/15/18	$ 10,566.10	224460
CRM6)	06/28/18	49247	06/18/18 - 06/20/18	$ 15,915.03	224462
CRM7)	06/28/18	49248	06/21/18 - 06/22/18	$ 9,341.33	224461
CRM8)	07/05/18	49255	06/25/18 - 06/27/18	$ 18,579.83	224632
CRM9)	07/05/18	49254	06/28/18 - 06/29/18	$ 8,488.80	224633
CRM10)		0	00/00/00 - 00/00/00	$ -	0

TOTAL AMOUNT OF REMITTANCES

$ 411,549.35 X2-a; X3 ✓

PREPARED BY _____ 7/10/18
BOOKKEEPER DATE

REVIEWED BY _____ 7/10/18
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.

_____ 7/10/18
DISTRICT CLERK OR DESGINEE 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: 7.16.18 7/03/18 7/25/18

COUNTY AUDITOR'S FORM RE-DC-014, 11/2013

X2-b

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

EXHIBIT A

Receipt Number	Case Number	Party	Date	DPS	EFCC	FA	HCSO	JUFr	RMP	RMPr
For the case listed below, Jury Fee shoud not have been assessed based on judgment order. In addition, please ensure that OMNI, Scofflaw, and Delinquent fees are assessed, if applicable.										
DC-2018-049675	CR-0773-00-H	TREVINO, BERNARDO VERGARA (Defer	6/22/2018	5.00		5.00		20.00	10.00	
For the case listed below, based on judgment date, Fugitive Apprehension Fee ($5) should not have been assessed. In addition, the Statewide E-Filing Court Cost ($5) needs to be assessed.										
COL-2018-11759	CR-2952-99-C	ROCHA, ELIAS GONZALEZ (Defendant)	6/18/2018			5.00	5.00		22.50	2.50
Records Management & Preservation Fee needs to be split accordingly (RMP=$22.50 and RMP-DC=$2.50).										
COL-2018-11656	CR-5742-15-C	Hernandez, Francisco (Defendant)	6/15/2018		5.00		5.00		2.50	22.50
COL-2018-10680	CR-4364-15-I	SALINAS, SAMUEL SILVA (Defendant)	6/1/2018						0.35	3.11
COL-2018-10950	CR-2562-15-D	GONZALEZ, TOMAS ALVARADO (Defendar	6/5/2018						0.32	2.92
COL-2018-11531	CR-4849-15-H	HERNANDEZ, HOMERO, Jr. (Defendant)	6/13/2018						2.50	22.50
COL-2018-11674	CR-1637-15-B	PARDO, JUAN MIGUEL JIMENEZ (Defenda	6/15/2018						0.33	3.05
COL-2018-11802	CR-1500-11-B	RODRIGUEZ, JUAN FRANCISCO SANCHEZ (	6/18/2018						-	3.18

Receipt Number	Case Number	Party	Date	DPS	EFCC	FA	HCSO	JUFr	RMP	RMPr
Arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)).										
COL-2018-12442	CR-0362-14-C	BALDERAS, OSCAR, Jr. (Defendant)	6/29/2018	15.00				-		
COL-2018-10854	CR-2488-12-D	MARQUEZ, DIANA CRUZ (Defendant)	6/4/2018				7.76	-		
COL-2018-11176	CR-2291-11-C	RODRIGUEZ, ALEJANDRO SOLIS (Defendar	6/8/2018				15.00	-		
COL-2018-11013	CR-1423-04-A	SEPULVEDA, ELIZABETH MORIN (Defendai	6/6/2018	33.99				19.43		
COL-2018-11994	CR-0755-04-H	MARQUEZ, LUCIANO ESCAMILLA (Defendi	6/22/2018	16.15				9.23		
COL-2018-10911	CR-2093-97-G	MENDEZ, MARTIN ALEJANDRO (Defendan	6/5/2018				6.08	3.47		
COL-2018-11022	CR-2637-98-C	GARZA, SYLVIA (Defendant)	6/6/2018				9.21	5.26		
COL-2018-11084	CR-1354-00-F	SNELL, ABEL (Defendant)	6/7/2018				35.00	20.00		
COL-2018-11398	CR-0094-03-D	LONGORIA, REYNALDO ESTEBAN (Defendi	6/12/2018				35.00	20.00		
COL-2018-11568	CR-3370-07-F	VASQUEZ, GERARDO DELUNA (Defendant	6/14/2018				35.00	20.00		
COL-2018-11626	CR-3600-04-I	REYNA, RUBEN ANTONIO (Defendant)	6/15/2018				35.00	20.00		
COL-2018-11770	CR-0027-06-I	PINEDA, JONATHAN LEE (Defendant)	6/18/2018				35.00	20.00		
COL-2018-11773	CR-0448-13-H	RANGEL, KEVIN RAY (Defendant)	6/18/2018				35.00	20.00		
COL-2018-12009	CR-1715-98-G	MENDEZ, MARTIN ALEJANDRO (Defendan	6/22/2018				28.80	16.45		
COL-2018-12011	CR-3728-11-I	RODRIGUEZ, HERIBERTO ZUNIGA (Defend	6/22/2018				35.00	20.00		
COL-2018-12101	CR-1148-06-E	REYNOSO, ARTURO TORRES (Defendant)	6/25/2018				33.73	19.28		
COL-2018-12104	CR-1157-06-E	REYNOSO, ARTURO TORRES (Defendant)	6/25/2018				33.73	19.28		
COL-2018-12204	CR-2915-11-H	SANCHEZ, ROMULO, Jr. (Defendant)	6/26/2018				35.00	20.00		
COL-2018-12235	CR-3836-05-B	ROJAS, JUAN (Defendant)	6/26/2018				35.00	20.00		

Receipt Number	Case Number	Party	Date	DPS	EFCC	FA	HCSO	JUFr	RMP	RMPr
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-2018-11585	CR-2046-13-C	VILLARREAL, ANTHONY (Defendant)	6/14/2018		5.00		35.00	20.00	22.50	2.50
COL-2018-11893	CR-4307-14-I	PENA, ABIEL (Defendant)	6/19/2018		10.00		35.00	20.00	45.00	5.00
COL-2018-12188	CR-4842-14-A	JIMENEZ, LUIS ANTONIO MURCHISUN	6/26/2018		5.00		35.00	20.00	22.50	2.50
COL-2018-11814	CR-0801-15-A	PATINO, JAIME (Defendant)	6/18/2018		5.00		35.00	20.00	22.50	2.50
COL-2018-10623	CR-2082-10-C	DE LEON, VICTOR ARTURO (Defendant	6/1/2018	18.17				10.38		
COL-2018-11410	CR-1559-09-I	MOLINA, ADAN Molina (Defendant)	6/12/2018	35.00				20.00		
COL-2018-12465	CR-4218-08-D	CASAREZ, GENARO, Jr. (Defendant)	6/29/2018	35.00				20.00		
COL-2018-10709	CR-193-07-D	SIMS, SATIN RAY (Defendant)	6/1/2018				19.39	11.08		
COL-2018-10820	CR-0961-13-I	TORRES, ANGEL SERGIO (Defendant)	6/4/2018				35.00	20.00		
COL-2018-10821	CR-1078-15-I	TORRES, ANGEL SERGIO (Defendant)	6/4/2018				35.00	20.00		

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

EXHIBIT A

Receipt Number	Case Number	Party	Date	DPS	EFCC	FA	HCSO	JUFr	RMP	RMPr
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-2018-10825	CR-0189-15-D	MARQUEZ, DIANA CRUZ (Defendant)	6/4/2018				29.06	16.61		
COL-2018-10851	CR-2091-10-C	GARZA, JACOB (Defendant)	6/4/2018				8.31	4.75		
COL-2018-10999	CR-2965-07-I	GARCIA, MICHAEL O., Jr. (Defendant)	6/6/2018				8.47	4.84		
COL-2018-11009	CR-1322-14-G	PEREZ, CHRISTOPHER LEE (Defendant)	6/6/2018				35.00	20.00		
COL-2018-11021	CR-3340-07-I	GARZA, SYLVIA (Defendant)	6/6/2018				35.00	20.00		
COL-2018-11180	CR-2731-10-H	PERALEZ, AGUSTIN JR (Defendant)	6/8/2018				23.48	13.43		
COL-2018-11190	CR-4902-07-G	BOSTATER, DAMIEN KYLE (Defendant)	6/8/2018				35.00	20.00		
COL-2018-11311	CR-3332-11-B	NAVARRO, MICHAEL ANGELO ADAME	6/11/2018				35.00	20.00		
COL-2018-11329	CR-3597-12-B	NAVARRO, MICHAEL ANGELO ADAME	6/11/2018				35.00	20.00		
COL-2018-11331	CR-1179-09-D	MARTINEZ, LUIS ENRIQUE CARDONA (I	6/11/2018				10.17	5.81		
COL-2018-11484	CR-0763-14-C	MIRELES, FRANCISCO JOSE JR. RIOS (D	6/13/2018				35.00	20.00		
COL-2018-11578	CR-0642-04-C	Munoz, Maximino, Jr. (Defendant)	6/14/2018				9.20	5.26		
COL-2018-11586	CR-4484-08-G	ACEVEDO, NORMA DENISE REYNA (De	6/14/2018				35.00	20.00		
COL-2018-11682	CR-5310-11-I	FAVELA, ARNOLD ENRIQUEZ (Defendar	6/15/2018				7.55	4.32		
COL-2018-11755	CR-021-11-I	ERVINE, RONALD DAVID ZAMORA (Def	6/18/2018				35.00	20.00		
COL-2018-11785	CR-4085-06-H	DELAPUENTE, MARCOS (Defendant)	6/18/2018				35.00	9.40		
COL-2018-11913	CR-1701-07-C	GARRETT, DAVID LEE COLEMAN (Defer	6/19/2018				5.68	3.25		
COL-2018-11976	CR-151-11-C	RUIZ, EDUARDO (Defendant)	6/22/2018				35.00	20.00		
COL-2018-12010	CR-3963-11-G	MENDEZ, MARTIN ALEJANDRO (Defen	6/22/2018				20.38	11.65		
COL-2018-12099	CR-0464-13-E	REYNOSO, ARTURO TORRES (Defendar	6/25/2018				19.36	11.06		

Receipt Number	Case Number	Party	Date	DPS	EFCC	FA	HCSO	JUFr	RMP	RMPr
For the following cases, please ensure that Time Payment is assessed.										
DC-2018-045028	CR-3352-17-C	Diaz, Luciano Ramirez (Defendant)	6/5/2018							
DC-2018-046444	CR-0378-17-B	GONZALEZ, ANA BELLA (Defendant)	6/8/2018							

NOTE: Please ensure Time Payment, OMNI, Scofflaw, and Delinquent fees are assessed accordingly on all cases when applicable.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 13, 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 May 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 May 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 May 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- 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 receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* that were returned by the defendant to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Total collections for the month of May 2018 were $86,233.64. 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 8 receipts issued in May 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), March 2018 (10), and April 2018 (6) 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 May 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, 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. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. The assistance of the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing payments received through the mail.

Observation No. 4:
We randomly selected 25 of 34 *Scofflaw Release Forms* for the month of May 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms* were not consistently scanned and attached to *Odyssey*.
3. The *Scofflaw Release Forms* were not consistently signed or sealed (approved) by the authorized representative.
4. A copy of the signed "motion/order to dismiss" form was not attached to the *Scofflaw Release Form* for dismissed cases.

5. A copy of the evidence that the community service was completed was not attached to the *Scofflaw Release Forms* for cases in which community service was granted.
6. A copy of the County receipt was not consistently attached to the *Scofflaw Release Form.*

According to the Court Coordinator, the scofflaw procedures were not followed due to an oversight. In addition, they were not aware that the *Scofflaw Release Form* had to be scanned and attached to Odyssey.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if:

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the Scofflaw Release Form.
    b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the Scofflaw Release Form as approval of the change.
    c. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
    d. The approved Scofflaw Release Form must be scanned and attached to *Odyssey.*

2. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the Scofflaw Release Form.
    a. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
    b. A copy of the signed "motion/order to dismiss" form must be attached to the Scofflaw Release Form.
    c. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the Scofflaw Release Form. The case disposition must agree to the disposition entered on the Scofflaw Release Form.
    d. The approved Scofflaw Release Form and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey.*

3. If community service is granted, evidence that the community service was completed must be provided by the defendant prior to approval of the Scofflaw Release Form. The evidence must contain the: defendant's name, name of the organization, and number of community service hours completed.

    a. The court order/judgment form authorizing the community service hours should not be pre-signed by the Justice of the Peace.
    b. The Justice of the Peace should only sign the court order/judgment form if it has been pre-printed with the docket number and defendant's name.
    c. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the evidence that the community service was completed.
    d. A copy of the evidence that the community service was completed must be attached to the Scofflaw Release Form.
    e. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the Scofflaw Release Form. The case disposition must agree to the disposition entered on the Scofflaw Release Form.
    f. The court order/judgment form, approved Scofflaw Release Form, and evidence that community service was completed must also be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed.

Observation No. 5:
We noted that the May 2018 *Monthly Report* was submitted 9 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time since they were short staffed.

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

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

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

Please provide written management responses to the observations noted above by July 27, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran BB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

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

7-13-18

July 13, 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 May 2018

Dear Judge Contreras:

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Recommendation:
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Observation No. 2:
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Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting to the State.

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

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing payments received through the mail.

Observation No. 4:
We randomly selected 25 of 34 cases *Scofflaw Release Forms* for the month of May 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms* were not consistently scanned and attached to *Odyssey*.
3. The *Scofflaw Release Forms* were not consistently signed or sealed (approved) by the authorized representative.
4. A copy of the signed "motion/order to dismiss" form was not attached to the *Scofflaw Release Form* for dismissed cases.

5. A copy of the evidence that the community service was completed was not attached to the *Scofflaw Release Forms* for cases in which community service was granted.
6. A copy of the County receipt was not consistently attached to the *Scofflaw Release Form.*

According to the Court Coordinator, the scofflaw procedures were not followed due to an oversight. In addition, they were not aware that the *Scofflaw Release Form* had to be scanned and attached to Odyssey.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a Scofflaw Release Form if: italics

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the Scofflaw Release Form.
    b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the Scofflaw Release Form as approval of the change.
    c. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
    d. The approved Scofflaw Release Form must be scanned and attached to *Odyssey.*

2. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the Scofflaw Release Form.
    a. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
    b. A copy of the signed "motion/order to dismiss" form must be attached to the Scofflaw Release Form.
    c. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the Scofflaw Release Form. The case disposition must agree to the disposition entered on the Scofflaw Release Form.
    d. The approved Scofflaw Release Form and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey.*

3. If community service is granted, evidence that the community service was completed must be provided by the defendant prior to approval of the Scofflaw Release Form. The evidence must contain the: defendant's name, name of the organization, and number of community service hours completed.

    a. The court order/judgment form authorizing the community service hours should not be pre-signed by the Justice of the Peace.
    b. The Justice of the Peace should only sign the court order/judgment form if it has been pre-printed with the docket number and defendant's name.
    c. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the evidence that the community service was completed.
    d. A copy of the evidence that the community service was completed must be attached to the Scofflaw Release Form.
    e. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the Scofflaw Release Form. The case disposition must agree to the disposition entered on the Scofflaw Release Form.
    f. The court order/judgment form approved Scofflaw Release Form, and evidence that community service was completed must also be scanned and ~~entered in~~ attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. ~~At a minimum, the procedures noted on the attached letter should be implemented.~~

Observation No. 5:
We noted that the May 2018 *Monthly Report* was submitted 9 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time since they were short staffed.

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

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

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

Please provide written management responses to the observations noted above by July 27, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

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

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	JP21-2018-03438	THRU JQ21-2018-04073	$ 86,233.64
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS: COST ON DEPOSIT	0.00 -	
ADD: COST ON DEPOSIT LIQUIDATED	0.00 -	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 86,233.64	
Less: Total amount of remittances to County Treasurer (From Part II)	86,233.64	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ (0.00)	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 86,233.64	
Add: Previous Month's Bond Overtransfter	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	$ 86,233.64	(A)

PREPARED BY: OFELIA ORTIZ FLORES DATE: 6-11-18

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/26/2018
7/9/18

Bobby Contreras 6/18/18
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

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

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-063-000-0-000	$ 31,287 24
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	262 50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C P. Art. 102 017 (b)		1241-341-10-060-001-0-000	1,185 00
Courthouse Security Fund JP ($1)		C.C P. Art. 102 017		1245-341-10-063-000 0-000	394 00
Justice Court Technology Fund ($4)		C.C P. Art. 102 0173		1242-341-10-060-000-0-000	1,580 00
Time Payment - @40% OF $25 00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	10 00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	2 50
Administrative Local Transaction Fee ($2)		C.C P. Art. 102 072		1100-341-10 060-003-0-000	792 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	80 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	327 00
Deferred Disposition		C C P. Art 45 051	$ 137.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C P. Art. 45 0511(f)	$ 190.00		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	236 40
Traffic Fee ($3)		T.R.C. 542 403		1100-341-10-063-000-0-000	582 00
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	32 00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,820 00
Truancy Prevention and Diversion Fund ($1)		C.C P Art. 102.015		1100-341-10-060-013-0-000	376 00
STATE COURT COSTS AND FEES:					
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 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	12 50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0 50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	5 00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	15,777 00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2 00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	0 50
Indigent Legal Services Fee- JP ($6)	218	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,308 00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	5,820 00
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	1,576 00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,127 60
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102.023		1100-207-20-000-059-0-000	788 00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	28 70
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 15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	160 00
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51.851		1100-207-20-000-070-0-000	2,180 00
Truancy Prevention and Diversion Fund ($1)		C.C P Art. 102.015		1100-207-20-000-073-0-000	376 00
Texas Home Visiting Program Contribution ($5)	X	HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	218	GC 51 971 (a)		1100-207-20-000-076-0-000	1,090 00
ARREST /WARRANT FEES: STATE		C C P. Art. 102 011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,860 00
T.A.B C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	65 00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	4830.00 -4,835.00
Precinct #3				1100-342-10-293-000-0-000	205.00 200.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	150 00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C C P. Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	74 90
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	48 00
Delinquent Attorney Fee		C C P. Art 103 0031(b)		1100-202-00-000-004-0-000	3,141 65
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,578 50
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	5,450 00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118 121/118 123 (b)	20 00		
Abstract Fees ($5)		LGC 118 121/118.123 (c)	15 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	90 00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118 121/118 123 (e)	3 50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101 141(a)-l	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060 001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	22 00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 86,233 64

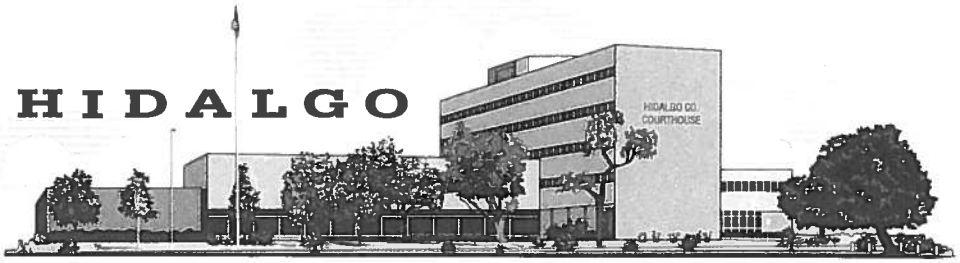
AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/26/2018

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 02/2018

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Appear By Date	Plea Date	Disp/Judgment Date	CCC	CHS	CHSJP	CO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	UTPA	WFCONST2	Receipted Amount
Based on offense, MVF should be assessed.																																			
JP21-2018-03775	CR-3156-11-21	5/14/2018	5/2/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	5/12/2011	5/14/2018	05/14/2018	40	3	1	116	75.9	-	-	2	4	4	2	-	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	-	-	50	328.9
JP21-2018-03504	CR-2290-10-21	5/3/2018	4/17/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	11/1/2017	5/3/2018	05/03/2018	40	3	1	116	75.9	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	328.9
JP21-2018-03513	CR-5979-10-21	5/3/2018	10/31/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	11/10/2010	5/3/2018	05/03/2018	40	3	1	116	75.9	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	328.9
Based on offense, UTFC and STF should NOT be assessed.																																			
JP21-2018-03445	TR18-3090-J21	5/1/2018	4/20/2018	Operate Unregistered Motor Vehicle	5/25/2018	5/1/2018	05/01/2018	40	3	1	69	-	-	5	2	4	4	2	-	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	171
JP21-2018-03713	TR18-3412-J21	5/10/2018	5/2/2018	Operate Unregistered Motor Vehicle	5/10/2018	5/10/2018	05/10/2018	40	3	1	67	-	-	5	2	4	4	2	-	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	169
JP21-2018-03967	TR18-3703-J21	5/24/2018	5/11/2018	Operate Unregistered Motor Vehicle	6/23/2018	5/24/2018	05/24/2018	40	3	1	67	-	-	5	2	4	4	2	-	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	169
JP21-2018-03517	TR17-9737-J21	5/3/2018	11/14/2017	Operating in Violationof OOS Order - Failure of Safety Audit	12/20/2017	5/3/2018	05/03/2018	40	3	1	200	-	-	5	2	4	4	2	-	-	-	-	20	0.6	5.4	-	30	-	-	1	1	-	3	-	-	322
According to the citation, UTPA Arrest Fee should NOT be assessed. Please adjust the arrest fee to Constable 3.																																			
JP21-2018-03917	CR-4049-13-21	5/22/2018	8/16/2013	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 90 MPH/65 MPH	8/26/2013	5/22/2018	05/22/2018	40	3	1	75.01	67.53	-	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	-	-	-	3	5	-	292.64

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



EDINBURG, TEXAS 78539

July 17, 2018

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

Re: *Monthly Fines and Fees Report* for May 2018

Dear Judge Muñoz:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 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 May 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* that were returned by the defendant to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Total collections for the month of May 2018 were $124,033.29. 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 18 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) and the adjustments were completed; however, the adjustments for the months of August 2015 (8), September 2015 (2), October 2015 (10), November 2015 (15), December 2015 (9), April 2016 (1), May 2016 (17), July 2016 (16), August 2016 (1), September 2016 (13), October 2016 (10), and February 2018 (1) are pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:
Copies of the January 2015 through May 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. 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*, 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 submitted to the County Auditor's may result in improper reporting to the State.

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

Observation No. 3:
We noted that collections for 19 of 22 days were deposited at the bank 2 to 4 days after collections were receipted. According to the Court Coordinator, deposits are not made daily due to limited staff and a heavy workload.

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

Failure to deposit collections at the bank on a daily basis increases the risk that loss or theft can occur.

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

Observation No. 4:
We noted that 1 cash bond (CRNT16-0241-J2) posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bond was received on October 4, 2016 (see Exhibit B). According to the Court Coordinator, the bond has not been forfeited due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Code of Criminal Procedure §45.044 (a)(2), "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the defendant being assessed additional court cost and fees, in error.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 5:
We noted that 4 of 108 online credit card transactions were receipted 2 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the payments were not receipted timely due to the online credit card system being down on May 3, 2018.

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

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

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

Observation No. 6:
We randomly selected 25 of 42 *Scofflaw Release Forms* for the month of May 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms* and "motion/order to dismiss" form were not consistently scanned and attached to *Odyssey.*
3. *Scofflaw Release Forms* were issued prior to the District Attorney signing the "motion/order to dismiss" form.
4. A copy of the signed "motion/order to dismiss" form and official County receipt was not consistently attached to the *Scofflaw Release Form.*
5. The *Scofflaw Release Forms* were not consistently signed or sealed (approved) by the authorized representative.
6. The new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* for cases where the outstanding fine was reduced.

According to the Court Coordinator, the scofflaw procedures were not followed due to an oversight. In addition, they were not aware that the *Scofflaw Release Form* had to be scanned and attached to Odyssey.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" will not be able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if:

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form.*
    b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.

c. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official County receipt must be attached to the *Scofflaw Release Form* as proof of payment. An approved *Scofflaw Release Form* without a copy of the official County receipt is not valid.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.

2. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the *Scofflaw Release Form*.
   a. The "motion/order to dismiss" form should not be pre-signed by the District Attorney/ Designee and the Justice of the Peace.
   b. The "motion/order to dismiss" form may only be signed by the District Attorney/Designee or the Justice of the Peace if it has been pre-printed with the docket number and defendant's name.
   c. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
   d. A copy of the signed "motion/order to dismiss" form must be attached to the *Scofflaw Release Form*.
   e. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
   f. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and entered in *Odyssey*.

Failure to properly implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and the procedures for the Scofflaw program are properly followed.

Please provide written management responses to the observations noted above by August 3, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

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

PBC

Judge: JAIME J. MUNOZ **City: PHARR, TX**
Precinct No. 2 Place No. 2 **Hidalgo County, Texas**

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP2-2 2018-03293 THRU JP2-2 2018-04160 $ 124,033.29 ✓ X9-a

LESS: COST ON DEPOSIT 0.00 - X7

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 124,033.29 X3

126483.29 (A)

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~124,277.29~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(244.00)~~

(2450.00) X4-a,14

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	124033.29	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~124,277.29~~	B1	
Add: Previous Month's Bond Overtransfer Oct 2016	50.00	X4-b	
Add: HCSO Monthly "D" Collections Report July 2015	2400.00 ~~80.00~~	X4-b	
	126483.29 (A)	✓	
Total Remittances Made to the County Treasurer	$ ~~124,277.29~~		

PREPARED BY: DATE: 6-1-18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: en 7/2/18
437/13 NY

JUSTICE OF THE PEACE 6-1-18 DATE

JAIME J. MUNOZ PCT. 2 PL. 2 JUSTICE OF THE PEACE HIDALGO COUNTY, TEXAS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 01/17

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

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 38,219.75
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80 96.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	437.85
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,611.27
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	521.15
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,132.41
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	946.87
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	2,297.64
Deferred Disposition		C.C.P. Art. 45.051	2,136.20		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	161.44		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	312.09
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	870.41
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	44.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,361.78
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	501.15
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.98
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	39.68
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	21,260.35
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	119.02
Judicial & Court Personnel Training Fund (____$1, ____$2)	4	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	13.87
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.98
Indigent legal Services Fee-JP ($6)	249	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,494.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,524.61
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,084.61
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,804.83
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,036.31
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	38.34
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	220.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,490.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	499.15
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	249	GC 51.971 (a)		1100-207-20-000-076-0-000	1,245.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2,705.45
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	5.00 -
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	190.00 190.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	16,381.76
Precinct #3				1100-342-10-293-000-0-000	2,100.00
Precinct #4				1100-342-10-294-000-0-000	605.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	15.00
School District Arrest Fee				1100-342-10-060-003-0-000	20.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	66.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,171.68
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,490.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	6,225.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	225.50		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	110.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 124,183.29

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/2/18 7/17/18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

124,183.29

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit

Year	Receipt Date	Docket No.	Bond Amount
2016			
	10/4/2016	CRNT16-0241-J22	50.00
		Total	50.00

Exhibit B

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	ABST	CCC	CHS	CHSJP	CO	CRF	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFDPS	WFPREC 22	Receipted Amount
Based on offense, UTFC should NOT be assessed.																																					
JP22-2018-04100	CR1399-98-2	5/30/2018	3/30/1998	FAIL TO DISPLAY DRIVER'S LICENSE	-	17	3	-	-	-	15	-	-	5	-	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	3	-	-	69.25
LTF should be assessed.																																					
JP22-2018-04101	CR1400-98-2 TR17	5/30/2018	3/30/1998	NO LIABILITY INSURANCE	-	17	3	-	175	-	15	-	-	5	-	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	241.25
JP22-2018-03453	2583-J22 IBC17	5/7/2018	4/30/2017	Speeding 10 percent or more above posted speed limit	-	6.15	0.46	0.15	48	-	-	-	-	-	0.77	1.54	-	0.31	-	-	0.61	0.61	-	0.04	-	-	-	3.07	0.09	0.83	4.61	0.15	0.15	0.46	-	-	68
JP22-2018-04114	0100-J22	5/30/2018	4/23/2016	Issuance of a Bad Check	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
Based on offense, UTFC should NOT be assessed.																																					
JP22-2018-03484	CR1467-00-2	5/8/2018	5/16/2000	FAIL TO DISPLAY DRIVER'S LICENSE	-	17	3	-	25	-	15	-	-	5	-	-	5	-	0.25	2	-	-	2	-	-	-	-	20	-	-	-	-	-	3	50	-	147.25
LTF should be assessed.																																					
JP22-2018-03403	CR0609-08-2	5/4/2018	1/10/2008	NO LIABILITY INSURANCE	-	40	3	1	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	-	-	-	-	0.6	5.4	-	-	-	-	-	50	115
Why were the court costs waived? According to Attorney General Opinion No. DM-407 court costs cannot be waived. Please assure that a Motion and Order to Dimiss is uploaded if the case is a dismissal. If it's a dismissal please contact Edgar Escobedo.																																					
JP22-2018-03703	CR1671-10-2	5/16/2018	3/25/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26
JP22-2018-03704	CR1672-10-2	5/16/2018	3/25/2010	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 92 MPH/65 MPH	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26
P22-2018-03753	CR2389-11-2	5/17/2018	4/25/2011	DROVE ON IMPROVED SHOULDER WHERE PROHIBITED	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	4	20	6.00	20	-	-	-	-	-	-	-	56
P22-2018-03752	CR2388-11-2	5/17/2018	4/25/2011	FOLLOWING TOO CLOSE	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26
P22-2018-03641	TR17-4887-J22	5/14/2018	7/26/2017	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26
P22-2018-03642	TR17-0177-J22	5/14/2018	12/31/2016	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26
Based on offense, MVF should be assessed.																																					
P22-2018-03516	CR3323-12-2	5/9/2018	6/25/2012	VIOLATE DL REST B""	-	40	3	1	66	-	-	-	54.9	5	-	-	-	2	-	-	4	4	2	-	4	20	6.00	20	0.6	5.4	-	-	-	-	-	-	237.9
P22-2018-03561	TR17-1803-J22	5/10/2018	4/3/2017	Equipment Violation - Lamps and Reflectors (Inoperable/Obscured)	-	40	3	1	102	-	-	-	67.2	-	5	-	-	2	-	-	4	4	2	-	-	-	-	20	0.6	5.4	30	1	1	3	-	-	291.2
Based on offense, STF and UTFC should NOT be assessed.																																					
P22-2018-03486	TR17-7788-J22	5/8/2018	5/15/2017	Liquid Fuel System - Dripping fuel leak/fuel line leak	-	40	3	1	200	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	20	0.6	5.4	30	1	1	3	-	-	322
PDC and TPDS should be split $1.00 each.																																					
P22-2018-03690	CR0288-14-2	5/15/2018	1/2/2014	NO SAFETY BELT	-	40	3	1	50	-	-	-	51.6	5	-	-	-	2	-	-	4	4	2	-	-	-	-	20	0.6	5.4	30	-	2	3	-	-	223.6
Based on deferred disposition, CRF should not be assessed. Adjust CRF to Deferred Disposition.																																					
P22-2018-04156	TR18-2741-J22	5/31/2018	4/5/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8,8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	40	3	1	-	12.5	-	12.5	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	-	127.1
Abstract fee was over assessed. Please adjust it as an overpayment.																																					
P22-2018-03744	SC17-0754-J22	5/17/2018			5.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.5

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 17, 2018

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

Ref: *Monthly Fines and Fees Report* for May 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 May 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 May 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* that were returned by the defendant to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Total collections for the month of May 2018 were $167,740.13. 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 pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:
Copies of the January 2015 through May 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 submitted to the County Auditor's Office. According to Justice of the Peace staff,

properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:
Management should ensure that a properly completed OCA Report is submitted to 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 randomly selected 25 of 139 *Scofflaw Release Forms* for the month of May 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms*, "motion/order to dismiss", and "court order/judgment" forms were not consistently scanned and attached to *Odyssey.*
3. An event stating the reason for dismissal was not consistently entered into *Odyssey.*
4. *Scofflaw Release Forms* were issued prior to the District Attorney signing the "motion/order to dismiss" form.
5. The new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* for cases where the outstanding fine was reduced.
6. *Scofflaw Release Forms* were signed, sealed, and provided to the constituent for cases where no payments were made or balance was not paid in full.
7. A copy of the official County receipt was not consistently attached to the *Scofflaw Release Form.*

According to the Court Coordinator, the scofflaw procedures were not followed due to an oversight.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if:

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form.*
    b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
    c. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form.* The case disposition must agree to the disposition entered on the *Scofflaw Release Form.*

d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official County receipt must be attached to the *Scofflaw Release Form* as proof of payment. An approved *Scofflaw Release Form* without a copy of the official County receipt is not valid.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

2. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the *Scofflaw Release Form.*
   a. The "motion/order to dismiss" form should not be pre-signed by the District Attorney/ Designee and the Justice of the Peace.
   b. The "motion/order to dismiss" form may only be signed by the District Attorney/Designee or the Justice of the Peace if it has been pre-printed with the docket number and defendant's name.
   c. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
   d. A copy of the signed "motion/order to dismiss" form must be attached to the *Scofflaw Release Form.*
   e. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form.* The case disposition must agree to the disposition entered on the *Scofflaw Release Form.*
   f. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and entered in *Odyssey.*

In addition, if the case is dismissed, the reason for dismissal must be noted in *Odyssey.*

Failure to properly implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and the procedures for the Scofflaw program are properly followed. In addition, the *Scofflaw Release Form* should not be signed, sealed, and provided to the constituent if the case is not paid in full.

Please provide written management responses to the observations noted above by August 3, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

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

PBA

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) JP31-2018-06209 THRU JP31-2018-7332 $ 167,740.13 ✓

X9-a1

LESS:	COST ON DEPOSIT	0.00 - X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	0.00 - X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 167,740.13 X3
Less:	Total amount of remittances to County Treasurer (From Part II)	167740.13 $ 167,760.13 (A) ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(20.00)
		(0.00) X4-a29

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	167740.13 ✓	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ -167,760.13	B1	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	$0.00		
Total Remittances Made to County Treasurer	167,740.13 (A) $ -167,760.13		

PREPARED BY: Debra Gonzalez DATE PREPARED: 6/1/2018 10:47

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ew 6/28/2018 6/7/18
X7-7/13 15X

JUSTICE OF THE PEACE 6-1-2018
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 1-17

RECEIVED BY COUNTY AUDITOR 2018 JUN 1 PM 2:15

X2

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

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

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
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-065-000-0-000	$ 57,676 98
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	304 30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545 413 (j)		1100-207-20-000-028-0-000	917 58
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)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102 017 (b)		1241-341-10-060-001-0-000	2,724.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102 017		1245-341-10-065-000-0-000	908.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102 0173		1242-341-10-060-000-0-000	3,632.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	390 00
Time Payment - @ 10% of $25 00 ($2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	97.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102 072		1100-341-10-060-003-0-000	1,826.00
Motor Vehicle Adm. Fee ($10-$20) (Criminal 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	220.00
Special Fees				1100-341-10-065-000-0-000	1,166 90
Deferred Disposition		C.C.P. Art. 45 051	826.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45 0511(f)	340.00		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	544.80
Traffic Fee ($3)		T.R.C. 542 403		1100-341-10-065-000-0-000	1,617.00
Child Safety ($20-$25)		C.C.P. Art. 102 014 (c)		1100-341-10-060-011-0-000	175 00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	4 00
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	6,000.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	870.00
STATE COURT COSTS AND FEES:					
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. 415.002		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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	487.50
Juvenile Crime and Delinquency Fund (____$.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 ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	36,320.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	2	CCP Art. 102.075		1100-207-20-000-029-0-000	(0.50)
Indigent legal Services Fee-JP ($6)	159	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	954.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	16,170.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,632.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,895.20
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	1,808.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	72.30
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.15)
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	20.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,590.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	864.00
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	159	GC 51.971 (a)		1100-207-20-000-076-0-000	795.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	4,350.00
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	120.00
Constable Fees:					
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	4,410.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
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	47.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	6.00
Delinquent Attorney Fee		C.C.P. Art. 103 0031(b)		1100-202-00-000-004-0-000	7,814.72
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,014.00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	3,975.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	4.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	63.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc. Rule 508.1 (b)			
		CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 167,740.13

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/28/2018 7/13/18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 5TH DAY OF THE FOLLOWING MONTH. LGC § 113.021
COUNTY AUDITOR'S FORM JP-COA REVISED 2 13

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSFSZ	DEATH	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	PVS	SCOF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	TPW	UTFC	WFDA	WFPREC31	Receipted Amount
Based on offense, MVF should be assessed.																																	
JP31-2018-07185	CR11-02142-J31	5/29/2018	4/26/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	60.9	5	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	263.9
JP31-2018-07319	CR14-0255-J31	5/31/2018	1/11/2014	DROVE WITH OPEN ALCOHOLIC BEV. CONTAINER	40	3	1	100	-	-	56.7	-	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	1	1	-	5	-	-	-	245.7
Based on offense date, TPDC and TPDS should be assessed.																																	
JP31-2018-06828	CR14-2012-J31	5/18/2018	1/3/2014	THEFT OF SERV >=$500<$1,50 0	40	3	1	200	-	-	-	-	-	2	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	-	-	-	50	-	312
Based on offense, CSFSZ (child safety fee-school zone) should be assessed.																																	
JP31-2018-06251	TR17-5077-J31	5/1/2018	2/14/2017	FAIL TO STOP/REMAIN STOPPED FOR SCHOOL BUS-MISD C	40	3	1	500	-	-	186.63	-	5	2	4	4	2	0.1	-	20	0.6	5.4	30	-	-	1	1	-	-	3	-	-	808.73
Please enter the Death Certificate number.																																	
JP31-2018-06322		5/3/2018			-	-	-	-	-	20	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	21
Delinquent was under assessed $0.06.																																	
JP31-2018-06651	TR16-6923-J31	5/11/2018	6/21/2016	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40	3	1	53.17	-	-	42.57	-	5	2	4	4	2	-	-	20	0.6	5.4	-	-	-	1	1	-	-	-	-	-	184.74
Delinquent was under assessed $5.55.																																	
JP31-2018-06765	CR15-6834-J31	5/16/2018	5/29/2015	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 73 MPH/55 MPH	40	3	1	53.07	-	-	52.83	5	-	2	4	4	2	0.1	-	20	0.6	5.4	30	2.5	10	1	1	12.5	-	3	-	-	253

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 19, 2018

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

Re: *Monthly Fines and Fees Report* for May 2018

Dear Judge Ochoa:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 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 May 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.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* that were returned by the defendant to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Total collections for the month of May 2018 were $140,300.92. 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 168 receipts issued in May 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (13); June 2015 (70); August 2015 (81); September 2015 (69); October 2015 (126); November 2015 (40); December 2015 (26); January 2016 (32); February 2016 (68); March 2016 (65); April 2016 (31); May 2016 (23); June 2016 (16); July 2016 (23); August 2016 (33); September 2016 (17); October 2016 (21); November 2016 (12); December 2016 (6); January 2017 (6); February 2017 (24); March 2017 (30); April 2017 (31); May 2017 (38); June 2017 (38); July 2017 (37); August 2017 (26); September 2017 (15); October 2017 (18); November 2017 (31); December 2017 (16); and March 2018 (49) are still pending to be completed. The Court Coordinator and other staff are actively working on the adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:
Copies of the Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of January 2014 through June 2014 and September 2014 through May 2018 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that 7 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bonds have not been forfeited due to issues encountered 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 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted that collections for 10 of 22 days were deposited at the bank 2 to 6 days after collections were receipted. According to the Court Coordinator, problems balancing the Close-out Reports and having only one runner caused the delay in making the deposits.

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

Failure to deposit collections on a daily basis increases the risk that loss or theft can occur.

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

Observation No. 5:
We randomly selected 25 of 70 *Scofflaw Release Forms* for the month of May 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms* were not consistently scanned and attached to *Odyssey.*
3. The *Scofflaw Release Forms* were not consistently signed or sealed (approved) by the authorized representative.
4. A copy of the signed "motion/order to dismiss" form was not consistently attached to the *Scofflaw Release Form* for dismissed cases.
5. An official county receipt was not consistently attached to the *Scofflaw Release Forms* for paid cases.

According to the Court Coordinator, the scofflaw procedures were not followed due to an oversight. They were not aware that the *Scofflaw Release Form* had to be scanned and attached to Odyssey or that a receipt had to be attached to the *Scofflaw Release Form.*

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if:

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form.*
    b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
    c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form.*
    d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
    e. A copy of the official County receipt must be attached to the *Scofflaw Release Form* as proof of payment. An approved *Scofflaw Release Form* without a copy of the official County receipt is not valid.
    f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*
2. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the *Scofflaw Release Form.*

a. The "motion/order to dismiss" form should not be pre-signed by the District Attorney/Designee and the Justice of the Peace.
b. The "motion/order to dismiss" form may only be signed by the District Attorney/designee or the Justice of the Peace if it has been pre-printed with the docket number and defendant's name.
c. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
d. A copy of the signed "motion/order to dismiss" form must be attached to the *Scofflaw Release Form*.
e. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
f. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey*.

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted above should be implemented.

Observation No. 6:
We noted that 28 of 195 online credit card transactions processed during the month of May 2018 were receipted 2 to 6 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely since they were short staffed.

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

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

Recommendation:
Management should ensure that the Court Coordinator verifies that all 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 August 3, 2018.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2018-04257 THRU JP32-2018-06268 — $ ~~139,832.01~~ 140,300.92 ≠ X10-A1 ✓

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT — - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~139,832.01~~ 140,300.92 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $144,103.27 (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (3,802.35) ~~139,832.01~~ X4 ✓ ≠ A

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$140,300.92 - B1 ✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Sept. '15, Dec. '15, Oct. '16, Nov. '16	3,199.25 Ex B ✓	
Add: HCSO Monthly "D" Collections Report Aug. 2015	603.10 $0.00 Ex B ✓	
Total Remittances Made to County Treasurer	$144,103.27 - (A) ✓ ≠ A	

PREPARED BY: _____ DATE PREPARED: 6-4-18

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

Marcos Ochoa 6/5/18
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

RECEIVED
JUN - 6 2018
HIDALGO COUNTY

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 07/05/18 7/10/18

X2

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

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

PBC

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
FINES:					43,491.27
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ ~~43,353.81~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	~~80.00~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	721.26 ~~653.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(91.50)
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	~~180.00~~
LOCAL COURT COSTS AND FEES:					2,272.74
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~2,264.61~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	753.54 ~~750.88~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,026.30 ~~3,015.47~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	60.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	15.00 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,545.15 ~~1,544.04~~
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 -
Special Fees			1,598.54	1100-341-10-066-000-0-000	1,687.28 ~~1,608.58~~
Deferred Disposition		C.C.P. Art. 45.051	~~1,608.58~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	89.74 -		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	452.56 ~~450.93~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,564.21 ~~1,559.07~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	435.00 ~~30.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	55.98 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,951.10 ~~4,916.93~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	736.41 ~~733.70~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	15.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	5.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	75.00 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	32706.19 ~~30,097.86~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	5.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	97	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	582.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	15,552.07 ~~15,500.70~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,014.31 ~~3,003.48~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,064.93 ~~4,050.30~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	~~90.12~~
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102 023		1100-207-20-000-059-0-000	1,505.15 ~~1,499.74~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	60.89 ~~60.59~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.30)
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	309.92 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	970.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	714.41 ~~710.70~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	~~67.76~~
ARREST /WARRANT FEES: STATE Sept-Civil	97	C.C.P. Art. 102.011		1100-207-20-000-076-0-00	485.00
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	3,575.87 ~~3,562.33~~
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	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	(40.00) ~~(85.00)~~
Constable Fees: HIDALGO COUNTY AUDITOR'S OFFICE					
Precinct #1 APPROVED BY: [signature] 6/7/18				1100-342-10-291-000-0-000	~~100.00~~
Precinct #2 DATE: 07/05/18 7:11 AM				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	7,672.51
Precinct #4				1100-342-10-294-000-0-000	150.00
Precinct #5				1100-342-10-295-000-0-000	(10.00)
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees				1100-202-00-000-004-0-000	64 28.16
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	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	422.23 ~~442.69~~
Due to Others				1100-202-00-000-012-0-000	~~6,428.36~~
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	8348 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,474.50 ~~2,986.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	~~40.00~~		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,425.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Filing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	~~425.00~~	9.50	
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	~~56.00~~		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	~~1.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-008-0-000	~~310.00~~
Jury Fees (Civil $22, Criminal $3)				1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 140,300.42 ~~139,378.55~~

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

RECEIVED
JUN - 6 2018
HIDALGO COUNTY AUDITOR'S OFFICE

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

Receipt	Cause /	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSIP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
CO has been over assessed. Pursuant to Transportation Code Sec. 545.401 Reckless driving; Offense. (a) A person commits an offense if the person drives a vehicle in willful or wanton disregard for the safety of persons or property. (b) An offense under this section is a misdemeanor punishable by: (1) a fine not to exceed $200.																																																
JP32-2018-05009	T02-0026 MO	5/22/18	GONZALEZ, SILVIA ADRIANA	12/12/01	UNSAFE SPEED - 00 MPH/00 MPH	17	3	-	0.5	206	-	-	15	-		99.90	5.00	-	-	5	-	0.5	2	4.00	-	2.00	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	3	-	50	-	432.90
SO $5 has been over assessed. Should a warrant fee have been assessed? If so, please ensure that the fee is assessed to the proper law enforcement agency.																																															
JP32-2018-04575	T09-5160 MO	5/11/18	OZUNA, SERGIO	9/4/09	EXPIRED LICENSE PLATES	40	3	1	-	132	-	-	-	-		80.70	-	-	-		2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	-	20	0.60	5.40	55	-	-	-	-	-	-	-	-	-	-	-	-	349.70
Based on offense type, MVF $0.10 should not have been assessed.																																															
JP32-2018-04441	T10-1890 MO	5/7/18	FUENTES, ROSALBA NOEMI	4/30/10	ALLOW CHILD TO RIDE NOT SECURED BY SAFETY BELT	40	3	1	-	50	-	-	-	-		81.03	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	-	20	0.60	5.40	-	-	30.00	50	-	-	-	-	-	3	-	50	-	351.13
Pursuant to Transportation Code Sec. 545.413 Safety Belts; Offense Subsection (d) An offense under Subsection (a) is a misdemeanor punishable by a fine of not less than $25 or more than $50. Based on offense type, MVF $0.10 should not have been assessed. In addition DEL was over assessed, should be $75. If approved by the Justice of the Peace, amount shoul																																															
JP32-2018-05228	T11-1969 MO	5/31/18	GUTIERREZ, MIRTALA PENA	3/9/11	NO SAFETY BELT	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	0.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.15
JP32-2018-05228	T11-1969 MO	5/31/18	GUTIERREZ, MIRTALA PENA	3/9/11	NO SAFETY BELT	40	3	1	-	50.02	-	-	-	-		75.03	5.00	-	-	-	2.00	-	-	4.00	4.00	1.85	0.10	4	20	6	-	-	20	0.60	5.40	-	-	30.00	-	-	-	-	-	-	3	-	50	-	325.00
Based on offense type, MVF $0.10 should not have been assessed. In addition, please enter disposition date.																																															
JP32-2018-05212	T11-2108 MO	5/30/18	TAMEZ, DELLANIRA	3/7/11	NO SAFETY BELT	40	3	1	-	50	-	-	-	-		66.03	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	-	20	0.60	5.40	-	-	30.00	-	-	-	-	-	-	3	-	50	-	286.13
JP32-2018-04662	T13-1562 MO	5/14/18	RAMIREZ, HECTOR JAIME	3/2/13	SEAT BELT VIOLATION	40	3	1	-	49.9	-	-	-	-		66.00	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	-	20	0.60	5.40	-	-	30.00	-	-	-	-	-	-	3	-	50	-	286.00
Based on offense type, MVF $0.10 should have been assessed.																																															
JP32-2018-05154	T11-3451 MO	5/29/18	GARCIA, JESUS	6/9/11	NO DRIVER'S LICENSE (WHEN D) UNLICENSE	40	3	1	-	-	-	-	-	-		50.10	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	4	20	6	-	-	20	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	50	217.10
JP32-2018-05063	T12-1566 MO	5/24/18	GALLEGOS, ISRAEL	2/16/12	NO DRIVER'S LICENSE (WHEN D) UNLICENSE	-	-	-	-	34.17	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34.17
JP32-2018-05063	T12-1566 MO	5/24/18	GALLEGOS, ISRAEL	2/16/12	NO DRIVER'S LICENSE (WHEN D) UNLICENSE	40	3	1	-	97.83	-	-	-	-		80.70	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	-	20	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	50	315.53
JP32-2018-04763	T12-4774 MO	5/15/18	CERON, FABIOLA MARLENE	9/2/12	NO DRIVER'S LICENSE (WHEN D) UNLICENSE	40	3	1	-	132	-	-	-	-		80.70	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	-	20	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	50	349.70
Pursuant to Attorney General GA-147, 2004, payments must be allocated to court costs and fees first (both state & local) then to fines. If the monies do not cover all of 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 assessed and prorated, if needed.																																															
JP32-2018-04626	T12-2048 MO	5/14/18	CANTU, SANDRA	3/30/12	NO DRIVER'S LICENSE (WHEN D) UNLICENSE	40	3	1	-	-	-	-	-	-		-	5.00	-	-	-	2.00	-	-	4.00	4.00	1.90	0.10	-	-	-	-	-	20	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	50	137.00
Based on first payment and disposition date, TP $25 should have been assessed.																																															
JP32-2018-04576	T12-3394 MO	5/11/18	OZUNA, SERGIO	6/5/12	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	7.16	0.54	0.18	-	350	-	-	-	-		130.20	0.89	-	-	-	0.36	-	-	0.71	0.72	2.36	-	-	-	-	-	-	20	0.11	0.97	-	-	-	-	-	-	-	-	-	-	-	-	50	564.20

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

Receipt	Cause	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
OMNIS $20 was over assessed, OMNIC $4 and OMNIV $6 were under assessed.																																																
JP32-2018-05085	T01-1767 MO	5/24/18	GUAJARDO, ANTONIO VALDEZ	6/6/2001	NO LIABILITY INSURANCE	-	-	-																							30																		30.00
SJFC $0.60 was over assessed and SJFS $5.40 was under assessed.																																																
JP32-2018-04865	TR15-0323-J32 MO	5/17/18	VERA, NALLELY VERENICE	7/28/15	SPEEDING-10% OR MORE	40	3	1		-						-	-	5	10		2			4	4	2	0.1					-		1	5			30			1	1		3				112.10
TPDS $2 was over assessed.																																																
JP32-2018-05141	T14-0739 MO	5/29/18	ESTRADA ROQUE, JUAN JOSE	1/22/14	NO DRIVER'S LICENSE (WHEN UNLICENSE D)	40	3	1		132						-	5				2			4	4	1	0.1					20	0.6	5.4							1	2					50	271.10
Based on disposition date, TP $25 should not have been assessed.																																																
JP32-2018-05146	T13-4325 MO	5/29/18	GUTIERREZ, LUIS	7/25/13	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	40	3	1								3.60	5.00				2.00			4.00	4.00	2.00						20	0.60	5.40				25									50	165.60
JP32-2018-05146	T13-4325 MO	5/29/18	GUTIERREZ, LUIS	7/25/13	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	-	-	-		350						150.00																																500.00
TPDS $2 should have been split TPDC $1 and TPDS $1.																																																
JP32-2018-04314	T14-0777 MO	5/2/18	GONZALEZ, JOSE FLORENCIO HERNANDEZ	1/21/14	DRIVING WHILE LICENSE INVALID	40	3	1		65.9						46.50	5.00				2.00			4.00	4.00	2.00	0.10					20	0.60	5.40								2						201.50
JP32-2018-04313	T14-0784 MO	5/2/18	GONZALEZ, JOSE FLORENCIO HERNANDEZ	1/20/14	NO DRIVER'S LICENSE (WHEN UNLICENSE D)	40	3	1		66						46.53	5.00				2.00			4.00	4.00	2.00	0.10					20	0.60	5.40								2						201.63
JP32-2018-04387	T14-1871 MO	5/3/18	ROMERO-HERNANDEZ, DANNY MITCHELL	3/4/14	NO DRIVER'S LICENSE (WHEN UNLICENSE D)	40	3	1		66						46.53	5.00	-			2.00			4.00	4.00	2.00	0.10					20	0.60	5.40								2						201.63
Based on number of payments, LTF $2 was under assessed.																																																
JP32-2018-04318	T14-3120 MO	5/2/18	ESPADEROS , CINDY	4/25/14	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 65 MPH/55 MPH	13.75	1.03	0.35		60						66.03	1.71				0.69			1.37	1.37	0.68	0.04	4	20	6		20	0.21	1.86			10.31		25		0.35	0.35		1.03			50	286.13
DEL was over assessed, should be $77.13. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions.																																																
JP32-2018-04617	T14-3555 MO	5/14/18	DE ANDA DE SALINAS, MARIA ADELA	5/19/14	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 80 MPH/65 MPH	32.16	2.41	0.81		78						78.93					1.61			3.21	3.21	3.60	0.09					20	0.49	4.34	4.02		24.12		25		0.81	0.81		2.41			50	336.03
Based on offense year, TPDC $1 and TPDS $1 should have been assessed.																																																
JP32-2018-04820	T15-5155 MLO	5/16/18	HERNANDEZ, EDUWINES	7/10/15	SAFETY SEAT CHILD PASS, CHILD <8	40	3	1		16	16					-	-	-	-		2.00			4.00	4.00	2.00	0.10					-	0.60	5.40			30.00							3				127.10

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

Receipt	Cause #	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMI1	CO	CON	CRF	CSFS	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVS0	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
Based on appear by date, SCOF $20 should not have been assessed.																																																
			ALVARADO		FAIL TO MAINTAIN																																													
JP32-	T15-		GARZA,		FINANCIAL																																													
2018-	2013		NESTOR		RESPONSIBI																																												
04808	MLO	5/16/18	ALONSO	3/3/15	LITY	-	-	-	-	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	20	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	146.00
DEL was over assessed, should be $26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions.																																															
					OPEN CONTAINER																																												
JP32-	CR15-		GARZA,		OF																																											
2018-	0354		ALFONSO		ALCOHOL -																																												
04531	MLO	5/9/18	VELIZ	3/8/15	PASSENGER	40	3	1	-	-	-	-	-	-	-	66.60	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	20	0.60	5.40	-	-	-	-	-	1	1	-	-	-	-	-	-	155.60
Based on number of payments, LTF has been under charged by $12. Based on the first payment, TP $25 should have been assessed. In addition, please enter disposition date.																																															
	CRNT1				Assault -																																												
JP32-	7-		PICASSO,		physical																																											
2018-	0284-		LUIS		contact																																											
04269	J32	5/1/18	CLEMENTE	11/14/16	(Class C)	-	-	-	-	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52.00
	CRNT1				Assault -																																												
JP32-	7-		PICASSO,		physical																																											
2018-	0284-		LUIS		contact																																											
05118	J32	5/29/18	CLEMENTE	11/14/16	(Class C)	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52.00
DEL was over assessed, should be $35.13. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions.																																															
JP32-	TR16-																																															
2018-	10095-		REYES,		Disregard																																											
05254	J32	5/31/18	ANDREA	9/6/16	Stop Sign(#)	-	-	-	-	-	-	-	-	-	-	36.63	-	-	-	-	2.00	-	-	4.00	4.00	-	0.10	-	-	-	-	20	0.37	-	-	-	30.00	-	-	-	1	1	-	3	-	-	-	102.10
JP32-	TR16-																																															
2018-	10095-		REYES,		Disregard																																											
05254	J32	5/31/18	ANDREA	9/6/16	Stop Sign(#)	35	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	0.23	5.40	-	5	-	-	-	-	-	-	-	-	-	-	-	51.63
LTF $2 was under assessed. DEL was over assessed, should be $79.62. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions.																																															
					FAIL TO MAINTAIN																																												
JP32-	TR16-				FINANCIAL																																											
2018-	10682-		OSVALDO,		RESPONSIBI																																											
04618	J32	5/14/18	AMADOR	10/3/16	LITY (#)	40	3	1	-	177	-	-	-	-	-	79.80	-	5.00	-	-	2.00	-	-	4.00	4.00	1.40	-	-	-	-	-	20	0.60	5.40	-	-	-	-	-	1	1	-	-	-	-	-	-	345.20
DEL was under assessed, should be $79.44. Please call Auditor's office for instructions.																																															
					FAIL TO MAINTAIN																																												
JP32-	TR16-		HINOJOSA,		FINANCIAL																																											
2018-	11233-		LETISIA		RESPONSIBI																																											
04887	J32	5/18/18	SILVA	11/20/16	LITY (#)	40	3	1	-	175.8	-	-	-	-	-	79.20	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	20	0.60	5.40	-	-	-	-	-	1	1	-	-	-	-	-	-	344.00
Based on number of payments, LTF has been under charged by $2. Based on the first payment, TP $25 should have been assessed. In addition please enter correct disposition date.																																															
	CRNT1																																															
JP32-	6-		CANTU,		Public																																											
2018-	0155-		GILBERTO		Intoxication																																											
04954	J32	5/21/18	ARJONA	8/27/16		-	-	-	-	200	-	-	-	-	-	66.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286.00
Based on appear by date, SCOF $20 should have been assessed.																																															
					DRIVE ON																																												
			AVILA		IMPROVED																																												
JP32-	TR18-		CASARES,		SHOULDER																																											
2018-	3580-		GLORIA		WHEN																																											
04327	J32	5/2/18	EDITH	12/30/17	PROHIBITED	40	3	1	-	52.9	-	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	-	0.60	5.40	-	-	30.00	-	-	-	1	1	-	3	-	-	-	155.00
					FAIL TO MAINTAIN																																												
			AVILA		FINANCIAL																																											
JP32-	TR18-		CASARES,		RESPONSIBI																																											
2018-	3581-		GLORIA		LITY (#)																																											
04328	J32	5/2/18	EDITH	12/30/17	No Drivers	40	3	1	-	175	-	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	-	0.60	5.40	-	-	-	-	-	1	1	-	-	-	-	-	-	244.00
			AVILA		License -																																											
JP32-	TR18-		CASARES,		When																																										
2018-	3582-		GLORIA		Unlicensed																																											
04326	J32	5/2/18	EDITH	12/30/17	not CDL(#)	-	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34.00
					No Drivers																																											
			AVILA		License -																																											
JP32-	TR18-		CASARES,		When																																										
2018-	3582-		GLORIA		Unlicensed																																											
04326	J32	5/2/18	EDITH	12/30/17	not CDL(#)	40	3	1	-	31.9	-	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	-	1	1	-	-	-	-	-	-	101.00

Receipt	Cause	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
Based on appear by date, SCOF $20 should have been assessed.																																																	
JP32-2018-05134	TR17-10364-J32	5/29/18	BERNAL, ALFONSO	9/7/17	SAFETY SEAT SYS,CHILD PASS,CHILD <8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1		12.5		12.5						5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				127.10
JP32-2018-05135	TR17-10363-J32	5/29/18	BERNAL, ALFONSO	9/7/17	Speeding 10 percent or more above posted speed limit	40	3	1		45								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				147.10
JP32-2018-04885	TR18-2712-J32	5/18/18	CARRIZALES RODRIGUEZ, GUADALUPE	1/15/18	Cut In After Passing	40	3	1		52.9								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				155.00
JP32-2018-04886	TR18-2711-J32	5/18/18	CARRIZALES RODRIGUEZ, GUADALUPE	1/15/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1		175								5.00			2.00			4.00	4.00	2.00							0.60	5.40							1	1						244.00
JP32-2018-04897	TR18-0769-J32	5/18/18	ALVAREZ, FLORENCIA IDALIA	1/9/18	Ride, Not Secured By Safety Belt - Passenger (When Required)	40	3	1		50								5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00				1	1		3				152.00
Please correct the appear by date. Based on the citation appear by date, SCOF $20 should have been assessed.																																																
JP32-2018-04450	TR18-3647-J32	5/7/18	SALAZAR, LORENZO	12/8/17	Drive with Out of State DL For More Than 90 Days	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40							1	1						135.00
JP32-2018-04829	TR17-10810-J32	5/17/18	MENDOZA, DIYER	10/11/17	Equipment Violation	40	3	1		147.9								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				250.00
JP32-2018-04606	TR18-3657-J32	5/14/18	SALINAS, HOMERO, Jr.	12/10/17	Failure to Make Proper Turn	40	3	1		52.9								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				155.00
JP32-2018-04689	TR17-9123-J32	5/14/18	RODRIGUEZ , JOSE LUIS	8/10/17	Ride, Not Secured by Safety Belt - Driver																					2.00																								2.00
JP32-2018-04689	TR17-9123-J32	5/14/18	RODRIGUEZ , JOSE LUIS	8/10/17	Ride, Not Secured by Safety Belt - Driver	40	3	1		50								5.00			2.00			4.00	4.00								0.60	5.40			30.00				1	1		3				150.00
JP32-2018-04553	TR17-11829-J32	5/10/18	MENDEZ, LUIS A	11/2/17	Speeding 10 percent or more above posted speed limit	40	3	1		54								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				156.10
JP32-2018-04473	TR17-11993-J32	5/7/18	TIJERINA, LIZANDRO JR	11/15/17	Speeding 10 percent or more above posted speed limit	40	3	1										5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				102.10
JP32-2018-04336	TR17-13064-J32	5/2/18	MONTEMAYOR, FANY MARTINEZ	12/26/17	Speeding 10 percent or more above posted speed limit	40	3	1										5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				102.10

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

Receipt	Cause I	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMN	OMN	OMN	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Amount
Please correct the appear by date. Based on the citation appear by date, SCOF $20 should have been assessed.																																																		
JP32-2018-04467	TR18-3966-J32	5/7/18	LUGO, LETICIA MARGARIT A	1/15/18	Speeding 10 percent or more above posted speed limit	40	3	1		54								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40		30.00				1	1		3				156.10
Please correct the appear by date. Based on the citation appear by date, SCOF $20 should have been assessed. In addition, please enter disposition date.																																																	
JP32-2018-05046	TR17-10858-J32	5/23/18	CUBA, CARLOS DE JESUS	10/15/17	Ride, Not Secured by Safety Belt - Driver	26.67	2	0.67							33.33			3.32			1.33			2.67	2.67	2.00							0.40	3.60		20.00				0.67	0.67		2				102.00
JP32-2018-04803	TR17-13035-J32	5/16/18	SALINAS, ELEAZAR	12/23/17	Speeding 10 percent or more	40	3	1										5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40		30.00				1	1		3				112.10
JP32-2018-05099	TR18-1131-J32	5/25/18	VASQUEZ, ENOC D	1/22/18	Speeding 10 percent or more above posted speed limit	30	2.25	0.75							37.51			3.75			1.50			3.00	3.00	2.00	0.08						0.45	4.05		22.50				0.75	0.75		2.25	37.51			152.10
CO should have been split, CO $25 and CRF $25.																																																	
JP32-2018-05133	TR18-6239-J32	5/29/18	GARZA-GUAJARDO, ADOLFO	5/4/18	SAFETY BELT,REQUIRED >=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	40	3	1.00		50								5.00			2.00			4.00	4.00	2.00							0.60	5.40		30.00				1	1		3				152.00
If DD was assessed, CO should not be assessed.																																																	
JP32-2018-04564	TR18-4952-J32	5/10/18	ROCHA, RAFAEL JR	4/24/18	Speeding 10 percent or more above posted speed limit	40	3	1.00		20					31.00			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40		30.00				1	1		3				153.10
Based on number of payments, LTF was under assessed by $2.																																																	
JP32-2018-05004	TR18-1025-J32	5/22/18	GALLARDO, ARMANDO JR	1/19/18	Speeding 10 percent or more above posted speed limit					72																																									72.00
CCC $40 was over assessed. In addition, please enter disposition date.																																																	
JP32-2018-04372	TR18-3111-J32	5/3/18	MAGANA COMPEAN, RAUL CUAUHTEM	3/16/18	Ride, Not Secured By Safety Belt-Passenger (When Required)	40.1	3	1										5.00			2.00			4.00	4.00	2.00							0.60	5.40		30.00				1	1		3				102.10
Please enter disposition date.																																																	
JP32-2018-05213	TR15-0953-J32	5/30/18	TAMEZ, DELLANIRA	8/21/15	SPEEDING-10% OR MORE	40	3	1		51						51.93		5.00			2.00			4.00	4.00	2.00	0.10					20	0.60	5.40		30.00				1	1		3				225.03
JP32-2018-04383	TR17-1809-J32	5/3/18	SANTILLAN, JUAN RAMON	2/21/17	EXPIRED DRIVER LICENSE (#)	40	3	1		65.9						46.47		5.00			2.00			4.00	4.00	2.00						20	0.60	5.40						1	1						201.37
JP32-2018-04397	TR17-11492-J32	5/4/18	TREVINO, LESLIE P	11/1/17	Speeding 10 percent or more above posted speed limit	40	3	1		60								5.00			2.00			4.00	4.00	2.00	0.10					20	0.60	5.40		30.00				1	1		3				182.10

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

Please enter disposition date.

Receipt	Cause #	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
JP32-2018-04919	TR17-9110-J32	5/18/18	NINO, JONATAN ASIEL	1/8/17	Safety Seat SYS, Child pass, Child<8 Unless Taller than 4 ft. 9 in. Not Secured	33.85	2.54	0.85		-						-		4.23	8.46		1.69			3.39	3.39	2.00	0.06					16.93	0.51	4.57			25.39			0.85	0.85		2.54				112.10
JP32-2018-04878	TR17-8296-J32	5/17/18	MENDEZ, SAUL III	8/1/17	Speeding 10 percent or more above posted speed limit	40	3	1		36.9						-		5.00	-		2.00			4.00	4.00	2.00	0.10					20	0.60	5.40			30.00			1	1		3				159.00
JP32-2018-05102	TR18-3525-J32	5/25/18	CABRERA, RENE JR	12/24/17	Speeding 10 percent or more above posted speed limit	40	3	1		69						-		5.00	-		2.00			4.00	4.00	2.00	0.10					20	0.60	5.40			30.00			1	1		3				191.10
JP32-2018-05119	TR17-0056-J32	5/29/18	MARROQUIN, JUAN DANIEL	1/2/17	SPEEDING-10% OR MORE	40	3	1		51						51.93		5.00	-		2.00			4.00	4.00	2.00	0.10					20	0.60	5.40			30.00			1	1		3				225.03
JP32-2018-05103	TR18-3526-J32	5/25/18	CABRERA, RENE JR	12/24/17	VIOLATE NON-CDL RESTRICTIO N - STATE (SPECIFY)	40	3	1		65.9						-		5.00	-		2.00			4.00	4.00	2.00	0.10					20	0.60	5.40			-			1	1		-				155.00
JP32-2018-05078	TR18-4659-J32	5/24/18	BANDA, AARON	3/22/18	DISPLAY EXPIRED LICENSE PLATES/REG ISTRATION INSIGNIA (#)	40	3	1		52.9						-		5.00	-		2.00			4.00	4.00	2.00	-					-	0.60	5.40			-			1	1		-				121.90
JP32-2018-04371	TR18-5044-J32	5/3/18	CASTRO, JOSE L	3/12/18	DISPLAY EXPIRED LICENSE PLATES/REG ISTRATION INSIGNIA (#)	40	3	1		52.9						-		5.00	-		2.00			4.00	4.00	2.00	-					-	0.60	5.40			-			1	1		-				121.90
JP32-2018-04560	TR18-5083-J32	5/10/18	OLARTE RAMIREZ, OMAR	4/4/18	DISPLAY EXPIRED LICENSE PLATES/REG ISTRATION INSIGNIA (#)	40	3	1		-						-		5.00	-		2.00			4.00	4.00	2.00	-					-	0.60	5.40			-			1	1		-				69.00
JP32-2018-04376	TR18-5034-J32	5/3/18	PARDO MOLINA, ROBERTO	4/10/18	DISREGARD OFFICIAL TRAFFIC CONTROL DEVICE	40	3	1		-						52.9		5.00	-		2.00			4.00	4.00	2.00	0.10					-	0.60	5.40			30.00			1	1		3				155.00
JP32-2018-04880	TR18-5887-J32	5/17/18	MENDOZA, PATRICIA	5/10/18	Disregard Red Light - Traffic Signal	40	3	1		52.9						-		-	-		2.00			4.00	4.00	2.00	0.10				5	-	0.60	5.40			30.00			1	1		3				155.00
JP32-2018-05059	TR18-3825-J32	5/24/18	HERNANDEZ, CHRISTIAN ALEXANDER	3/1/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	40	3	1		-						-		5.00	10		2.00			4.00	4.00	2.00	0.10					-	0.60	5.40			30.00			1	1		3				112.10
JP32-2018-04289	TR18-4909-J32	5/1/18	VIDAURRI, RUBEN ELOY	3/26/18	FAIL TO CONTROL SPEED (#)	40	3	1		52.9						-		5.00	-		2.00			4.00	4.00	2.00	0.10					-	0.60	5.40			30.00			1	1		3				155.00
JP32-2018-04893	TR18-3743-J32	5/18/18	SANCHEZ DIAZ, ARMANDO	1/3/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBI LITY (#)	-	-	-		170						-		-	-		-			-	-	-	-					-	-	-			-			-	-		-				170.00

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

Receipt	Cause I	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMII	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMN	OMN	OMN	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
Please enter disposition date.																																																
JP32-	TR18-		MIRANDA		FAIL TO MAINTAIN FINANCIAL																																												
2018-	6138-		MATA,		RESPONSIBI																																												
05158	J32	5/29/18	JUAN M	5/8/18	LITY (#)	40	3	1		175								5.00			2.00			4.00	4.00	2.00	-					0.60	5.40			-			1	1							244.00
JP32	TR18-		VARGAS,																																													
2018-	5938-		SOLEDAD		FAIL TO																																												
05005	J32	5/22/18	GOMEZ	4/18/18	YIELD ROW	40	3	1		52.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40			30.00			1	1			3				155.00
					No Drivers																																											
					License -																																											
JP32-	TR18-		VILLASANA-		When																																										
2018-	2221-		ORTIZ,		Unlicensed																																												
04958	J32	5/21/18	GABRIELA	2/26/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
					No Drivers																																											
					License -																																											
JP32-	TR18-				When																																											
2018-	2919-		ALVAREZ,		Unlicensed																																											
04388	J32	5/3/18	BRYAN	3/13/18	not CDL(#)	40	3	1		65.9	5										2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
JP32-	TR18-																																														
2018-	2848-		Hart, David		Following																																											
05219	J32	5/30/18	James	3/10/18	Too Closely	40	3	1							52.9			5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40			30.00			1	1			3				155.00
					No Drivers																																											
					License -																																											
JP32-	TR18-		LOPEZ,		When																																										
2018-	2944-		PABLO		Unlicensed																																											
04867	J32	5/17/18	LEONEL	3/13/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
					No Drivers																																											
					License -																																											
JP32-	TR18-				When																																											
2018-	3438-		MAQUEDA,		Unlicensed																																											
04874	J32	5/17/18	MARTIN	3/24/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
					No Drivers																																											
					License -																																											
JP32-	TR18-				When																																											
2018-	3441-		QUIROZ,		Unlicensed																																											
04292	J32	5/1/18	JOSE A	3/27/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
					No Drivers																																											
					License -																																											
JP32-	TR18-		SANCHEZ		When																																										
2018-	3742-		DIAZ,		Unlicensed																																											
04892	J32	5/18/18	ARMANDO	1/3/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					20	0.60	5.40						1	1							155.00
			ROMAN		License -																																											
JP32-	TR18-		SANCHEZ,		When																																											
2018-	3959-		GLORIA		Unlicensed																																											
04718	J32	5/15/18	GRISELDA	3/2/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40						1	1							135.00
					No Drivers																																											
					License -																																											
JP32-	TR18-		GARZA,		When																																										
2018-	3969-		PATRICIA		Unlicensed																																											
04649	J32	5/14/18	JUDITH	4/4/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
					No Drivers																																											
					License -																																											
JP32-	TR18-		GARCIA		When																																										
2018-	4267-		GARZA,		Unlicensed																																											
04650	J32	5/14/18	JAVIER	4/12/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
			CAPETILLO		No Drivers																																											
			ZAMORANO		License -																																											
JP32-	TR18-		, SERGIO		When																																											
2018-	4831-		GAUDALUP		Unlicensed																																											
04917	J32	5/18/18	E	4/29/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
					No Drivers																																											
					License -																																											
JP32-	TR18-		HINOJOSA		When																																										
2018-	4961-		ALANIS,		Unlicensed																																											
05128	J32	5/29/18	URIEL ELY	4/20/18	not CDL(#)	40	3	1		65.9								5.00			2.00			4.00	4.00	2.00	0.10					0.60	5.40						1	1							135.00
			LEAL-		No Drivers																																											
					License -																																											
JP32-	TR18-		MUNOZ,		When																																										
2018-	5416-		ERICK		Unlicensed																																											
04870	J32	5/17/18	JAVIER	5/1/18	not CDL(#)	40	3	1		65.9											2.00			4.00	4.00	2.00	0.10					0.60	5.40		5				1	1							135.00

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

Receipt	Cause #	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMN	OMN	OMN	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
Please enter disposition date.																																																	
JP32-2018-05217	TR18-5816-J32	5/30/18	GARCIA, ROSA ISELA	5/6/18	No Drivers License - When Unlicensed not CDL(#)	40	3	1		65.9		-						5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40						1	1							135.00
JP32-2018-05108	CRNT18-0102-J32	5/25/18	GONZALEZ, NOE JR	5/2/18	OPEN CONTAINER IN MOTOR VEHICLE - DRIVER	40	3	1		200								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40						1	1							269.10
JP32-2018-05101	TR18-1507-J32	5/25/18	ESCALANTE, ELIAS JR	2/3/18	Ride, Not Secured by Safety Belt - Driver	40	3	1										5.00			2.00			4.00	4.00	2.00	-						0.60	5.40			30.00			1	1		3					102.00
JP32-2018-04916	TR18-4808-J32	5/18/18	ESTRADA, MICHAEL ANTHONY	4/27/18	Ride, Not Secured by Safety Belt - Driver	40	3	1		50								5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00			1	1		3					152.00
JP32-2018-05192	TR18-4969-J32	5/30/18	MARTINEZ, JUAN MANUEL	4/29/18	Ride, Not Secured by Safety Belt - Driver	40	3	1							50			5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00			1	1		3					152.00
JP32-2018-05218	TR18-5147-J32	5/30/18	SOSA, JOSE DEJESUS	4/30/18	Ride, Not Secured by Safety Belt - Driver	40	3	1							50			5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00			1	1		3					152.00
JP32-2018-04875	TR18-5222-J32	5/17/18	JAUREGUI, LEONEL	5/5/18	Ride, Not Secured by Safety Belt - Driver	40	3	1							50			5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00			1	1		3					152.00
JP32-2018-04757	TR18-3192-J32	5/15/18	CASAS CERNA, JOSE NONE	1/15/18	SPEEDING - SCHOOL ZONE	40	3	1		51		-	25					5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00			1	1		3					178.10
JP32-2018-04869	TR18-1895-J32	5/17/18	RIVERA, DAMASO JR	2/16/18	Ride, Not Secured By Safety Belt - Passenger (When Required)	40	3	1		-								5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00			1	1		3					102.00
JP32-2018-05106	TR18-4678-J32	5/25/18	ZAMARGO JARA, SAUL	4/24/18	Ride, Not Secured By Safety Belt- Passenger (When Required)	40	3	1		50		-						5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00			1	1		3					152.00
JP32-2018-05214	TR18-5132-J32	5/30/18	TORRES, ESTER	5/3/18	Safety Belt, Child <17, Required to be Secured by In Pass VEH	40	3	1		50		50						5.00			2.00			4.00	4.00	2.00							0.60	5.40			30.00			1	1		3					202.00
JP32-2018-04290	TR18-4751-J32	5/1/18	MACHAIN LOPEZ, DULCE BERENICE	4/18/18	SAFETY SEAT SYS,CHILD PASS,CHILD <8 UNLESS TALLER	40	3	1		12.5		12.5						5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00			1	1		3					127.10
JP32-2018-04714	TR18-5695-J32	5/15/18	CHIU, ROBERTO DE JESUS JR	4/15/18	SAFETY SEAT SYS,CHILD PASS,CHILD <8	40	3	1		12.5		12.5						5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00			1	1		3					127.10
JP32-2018-04705	TR18-5681-J32	5/15/18	GONZALEZ, KEILA MARLEN	4/6/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9	40	3	1		12.5		12.5						5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00			1	1		3					127.10

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

Receipt	Cause	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMTI	CO	CON	CRF	CSFS	CVCJ	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMN	OMN	OMN	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
Please enter disposition date.																																																	
JP32-2018-04868	TR18-5894-J32	5/17/18	DEANDA, ERIKA ORLIN	4/19/18	SAFETY SEAT SYS,CHILD PASS,CHILD <8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1		12.5		12.5						5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				127.10
JP32-2018-04956	TR18-6013-J32	5/21/18	SANDOVAL HERNANDEZ, VICENTE YOVANI	5/2/18	SAFETY SEAT SYS,CHILD PASS,CHILD <8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1		12.5		12.5						5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				127.10
JP32-2018-04758	TR18-4827-J32	5/15/18	OCHOA, LEANDRO JR	4/18/18	SPEEDING - SCHOOL ZONE	40	3	1		84			25					5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				211.10
JP32-2018-04597	TR18-5259-J32	5/11/18	CONTRERAS, RUTCHEBETH	4/2/18	SPEEDING - SCHOOL ZONE	40	3	1					25					5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				127.10
JP32-2018-05216	TR18-6289-J32	5/30/18	ALEMAN, STEPHANIE	5/4/18	SPEEDING - SCHOOL ZONE	40	3	1					25		75			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				202.10
JP32-2018-05096	TR18-2358-J32	5/25/18	GARCIA, LESLIE	3/1/18	Speeding 10 percent or more above	40	3	1		21								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				123.10
JP32-2018-05100	TR18-2053-J32	5/25/18	RINCONES, CARISSA NICOLE	2/23/18	Speeding 10 percent or more above posted speed limit	40	3	1		90								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				192.10
JP32-2018-04659	TR18-2674-J32	5/14/18	PENA, PRISCILLA LEE	3/9/18	Speeding 10 percent or more	40	3	1										5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				112.10
JP32-2018-04890	TR18-2750-J32	5/18/18	AVILA, ELVIRA	3/10/18	Speeding 10 percent or more above posted speed limit	40	3	1										5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				102.10
JP32-2018-04674	TR18-2846-J32	5/14/18	GOMEZ, MARIA ELMA	3/8/18	Speeding 10 percent or more above posted speed limit	40	3	1		36								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				138.10
JP32-2018-04866	TR18-2943-J32	5/17/18	LOPEZ, PABLO LEONEL	3/13/18	Speeding 10 percent or more above	40	3	1		54								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				156.10
JP32-2018-04507	TR18-2960-J32	5/8/18	GARIBAY, DANIEL ALEJANDRO	3/13/18	Speeding 10 percent or more above posted speed limit	40	3	1							60			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				162.10
JP32-2018-04472	TR18-2969-J32	5/7/18	RODRIGUEZ , OLYMPIA	3/20/18	Speeding 10 percent or more above posted speed limit	40	3	1							66			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				168.10

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
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Please enter disposition date.

Receipt	Cause	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
JP32-2018-04761	TR18-2979-J32	5/15/18	GONZALEZ, JUAN A	3/19/18	Speeding 10 percent or more above posted speed limit	40	3	1		30								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				132.10
JP32-2018-04563	TR18-3327-J32	5/10/18	GARCIA, ADRIANA G	3/29/18	Speeding 10 percent or more above posted speed limit	40	3	1		51								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				153.10
JP32-2018-04384	TR18-3337-J32	5/3/18	IBARRA, ALONSO	3/27/18	Speeding 10 percent or more above posted speed limit	40	3	1										5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				112.10
JP32-2018-04889	TR18-3353-J32	5/18/18	GOMEZ, CHRISTIAN ANDRES	3/30/18	Speeding 10 percent or more above posted speed limit	40	3	1										5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				102.10
JP32-2018-04756	TR18-3384-J32	5/15/18	CHICO, JESUS	3/31/18	Speeding 10 percent or more above posted speed limit	40	3	1		39								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				141.10
JP32-2018-04648	TR18-3390-J32	5/14/18	ZUNIGA, MARIA M	3/31/18	Speeding 10 percent or more above posted speed limit	40	3	1		57								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				159.10
JP32-2018-04485	TR18-3419-J32	5/8/18	ORTEGA, ELENA M	3/30/18	Speeding 10 percent or more above posted speed limit	40	3	1		39								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				141.10
JP32-2018-05215	TR18-3444-J32	5/30/18	GONZALEZ, ALVARO IVAN	3/31/18	Speeding 10 percent or more above posted speed limit	40	3	1										5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				112.10
JP32-2018-04367	TR18-3640-J32	5/3/18	GARZA, DAMIEN JAMES	4/3/18	Speeding 10 percent or more above posted speed limit	40	3	1		45								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				147.10
JP32-2018-04369	TR18-3688-J32	5/3/18	GARCIA MORENO, JOSE GUADALUPE	4/3/18	Speeding 10 percent or more above posted speed limit	40	3	1		30								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				132.10
JP32-2018-05160	TR18-3780-J32	5/30/18	BETANCOURT, JOSE G	4/5/18	Speeding 10 percent or more above posted speed limit	40	3	1		42								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				144.10
JP32-2018-04957	TR18-3788-J32	5/21/18	GUERRERO GONZALEZ, CARLOS	4/5/18	Speeding 10 percent or more above posted speed limit	40	3	1							63			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				165.10

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
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Please enter disposition date.																																																
JP32-2018-05008	TR18-3811-J32	5/22/18	CORONADO DE ACUNA, LILIANA	4/7/18	Speeding 10 percent or more above posted speed limit	40	3	1		60								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				162.10
JP32-2018-04771	TR18-3896-J32	5/15/18	GRACIA, ROSEMARY	4/6/18	Speeding 10 percent or more above posted speed limit	40	3	1							63			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				165.10
JP32-2018-04959	TR18-4004-J32	5/21/18	MONTES, ISABEL	3/29/18	Speeding 10 percent or more above posted speed limit	40	3	1							60			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				162.10
JP32-2018-04293	TR18-4085-J32	5/1/18	RAMIREZ, GABINO GUME	4/11/18	Speeding 10 percent or more above posted speed limit	40	3	1										5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				112.10
JP32-2018-04505	TR18-4134-J32	5/8/18	CASTRO, MARINA ALICIA	4/11/18	Speeding 10 percent or more above posted speed limit	40	3	1							60			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				162.10
JP32-2018-04506	TR18-4143-J32	5/8/18	RINCON, EVANGELIN A	4/11/18	Speeding 10 percent or more above posted speed limit	40	3	1							51			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				153.10
JP32-2018-04671	TR18-4150-J32	5/14/18	BOCANEGRA, YOLANDA	4/11/18	Speeding 10 percent or more above posted speed limit	40	3	1							45			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				147.10
JP32-2018-04534	TR18-4155-J32	5/9/18	CHIU, CRYSTAL LYNN	4/11/18	Speeding 10 percent or more above posted speed limit	40	3	1							39			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				141.10
JP32-2018-04749	TR18-4217-J32	5/15/18	FLORES, JESUS ALONZO	4/15/18	Speeding 10 percent or more above posted speed limit	40	3	1		66								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				168.10
JP32-2018-05256	TR18-4312-J32	5/31/18	SANCHEZ, EDITH GONZALEZ	4/17/18	Speeding 10 percent or more above posted speed limit	40	3	1							36			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				138.10
JP32-2018-04509	TR18-4403-J32	5/8/18	TREVINO, VANNESSA	4/18/18	Speeding 10 percent or more above posted speed limit	40	3	1							33			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				135.10
JP32-2018-04670	TR18-4486-J32	5/14/18	MARICHALAR, MARY CARMEN	4/19/18	Speeding 10 percent or more above posted speed limit	40	3	1							54			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				156.10

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

Please enter disposition date.

Receipt	Cause I	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMI	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCDF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
JP32-2018-04872	TR18-4487-J32	5/17/18	SALINAS, ANDREW	4/22/18	Speeding 10 percent or more above posted speed limit	40	3	1		36								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				138.10
JP32-2018-04562	TR18-4488-J32	5/10/18	RODRIGUEZ, ROEL ARNOLDO	4/22/18	Speeding 10 percent or more above posted speed limit	40	3	1							36			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				138.10
JP32-2018-04759	TR18-4494-J32	5/15/18	BUHAT, EMERITA	4/22/18	Speeding 10 percent or more above posted speed limit	40	3	1							45			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				147.10
JP32-2018-05007	TR18-4495-J32	5/22/18	REYNA, KARINA	4/20/18	Speeding 10 percent or more above posted speed limit	40	3	1										5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				112.10
JP32-2018-05104	TR18-4496-J32	5/25/18	GARCIA, JOSE A	4/20/18	Speeding 10 percent or more above posted speed limit	40	3	1		87								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				189.10
JP32-2018-05105	TR18-4542-J32	5/25/18	CANTU LEAL, JOSE ARNOLDO	4/22/18	Speeding 10 percent or more above posted speed limit	40	3	1		54								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				156.10
JP32-2018-04667	TR18-4552-J32	5/14/18	RODRIGUEZ, EDUARDO	4/23/18	Speeding 10 percent or more above posted speed limit	40	3	1							42			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				144.10
JP32-2018-05080	TR18-4566-J32	5/24/18	LOZANO, EDUARDO JESUS	4/20/18	Speeding 10 percent or more above posted speed limit	40	3	1		30								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				132.10
JP32-2018-05006	TR18-4569-J32	5/22/18	GARCIA, SELINA YOLANDA	4/20/18	Speeding 10 percent or more above posted speed limit	40	3	1							69			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				171.10
JP32-2018-04864	TR18-4621-J32	5/17/18	CORTEZ, ENRIQUE NONE	4/24/18	Speeding 10 percent or more above posted speed limit	40	3	1		42.4								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				144.50
JP32-2018-05149	TR18-4234-J32	5/29/18	TREVINO, AARON JOSE	3/2/18	SPEEDING - ZONED (INCLEMENT WEATHER, SIGNS POSTED, MILITARY ZONE, BEACH)	40	3	1										5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				112.10
JP32-2018-04955	TR18-4622-J32	5/21/18	LUCIO LUGO, ALEJANDRO	4/24/18	Speeding 10 percent or more above posted speed limit	40	3	1		42								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				144.10

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

Receipt	Cause / Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SIFC	SJFS	SO	SOr	STF	SV50	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
Please enter disposition date.																																															
JP32-2018-05003	TR18-5186-J32	YOUNG, SEBASTIAN	4/22/18	SPEEDING - ZONED (INCLEMENT WEATHER, SIGNS POSTED, MILITARY ZONE, BEACH)	40	3	1		-		-			-		-	5.00	10		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				112.10
JP32-2018-05117	TR18-4676-J32	DURAN, SAMUEL	4/24/18	Speeding 10 percent or more above posted speed limit	40	3	1		45.1		-			-		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				147.20
JP32-2018-04535	TR18-4686-J32	GARCIA, JORGE JAVIER	4/24/18	Speeding 10 percent or more above posted speed limit	40	3	1		-		-			48		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				150.10
JP32-2018-04511	TR18-4698-J32	SAUCEDO, MIRTHALA GARCIA	4/24/18	Speeding 10 percent or more above posted speed limit	40	3	1		51		-			-		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				153.10
JP32-2018-04953	TR18-4706-J32	CANTU, GILBERTO	4/21/18	Speeding 10 percent or more above posted speed limit	40	3	1		42		-			-		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				144.10
JP32-2018-04645	TR18-4724-J32	OBREGON, MARIA DEJESUS	4/25/18	Speeding 10 percent or more above posted speed limit	40	3	1		-		-			-		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				102.10
JP32-2018-04470	TR18-4726-J32	ORTIZ, IRIS MONIQUE	4/25/18	Speeding 10 percent or more above posted speed limit	40	3	1		-		-			48		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				150.10
JP32-2018-04934	TR18-4734-J32	LOPEZ, DAMIAN	4/24/18	Speeding 10 percent or more	40	3	1		30		-			-		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				132.10
JP32-2018-04414	TR18-5086-J32	MORENO, FEDERICO JR	4/16/18	VIOLATE NON-CDL RESTRICTIO N - STATE (SPECIFY)	40	3	1		65.9		-			-		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			-				1	1		-				135.00
JP32-2018-04804	TR18-4947-J32	SALINAS, YURIANA	4/28/18	Speeding 10 percent or more above posted speed limit	40	3	1		-		-			-		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				102.10
JP32-2018-04962	TR18-4949-J32	GARCIA, ROGELIO CASTILLO	4/24/18	Speeding 10 percent or more above posted speed limit	40	3	1		-		-			51		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				153.10
JP32-2018-04469	TR18-5005-J32	BUTLER, RICHARD EARL	4/30/18	Speeding 10 percent or more above posted speed limit	40	3	1		-		-			45		-	5.00	-		2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				147.10

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

Receipt	Cause	Date	Party Name	Off Date	Charge Offen	CCC	CHS	CHSJP	CMIT	CO	CON	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMA	OMA	OMA	SAF	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFC	WFP	Receipted Amount
Please enter disposition date.																																																
JP32-2018-04871	TR18-5205-J32	5/17/18	SILGUERO, JOSE MANUEL	4/19/18	Speeding 10 percent or more above posted speed limit	40	3	1		36								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				138.10
JP32-2018-04717	TR18-5283-J32	5/15/18	SALINAS MEZA, JESUS IVAN	4/30/18	Speeding 10 percent or more above posted speed limit	40	3	1		33								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				135.10
JP32-2018-04873	TR18-5293-J32	5/17/18	PEREZ MONTEMA YOR, GERARDO	5/1/18	Speeding 10 percent or more above posted speed limit	40	3	1							69			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				171.10
JP32-2018-05043	TR18-5495-J32	5/23/18	RODRIGUEZ , GUSTAVO	4/20/18	Speeding 10 percent or more above posted speed limit	40	3	1							39			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				141.10
JP32-2018-04807	TR18-5500-J32	5/16/18	TIJERINA, NADIA GUADALUP E	5/1/18	Speeding 10 percent or more above posted speed limit	40	3	1		81								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				183.10
JP32-2018-04724	TR18-5571-J32	5/15/18	PULIDO GUTIERREZ, JOSE MANUEL	3/31/18	Speeding 10 percent or more above posted speed limit	40	3	1		30								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				132.10
JP32-2018-04915	TR18-5642-J32	5/18/18	URESTI, LILLIANA RUVALCABA	5/11/18	Speeding 10 percent or more above posted speed limit	40	3	1							60			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				162.10
JP32-2018-04882	TR18-5935-J32	5/18/18	GAYTAN, JAVIER JR GARCIA	5/1/18	Speeding 10 percent or more	40	3	1		30								5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				132.10
JP32-2018-05143	TR18-6206-J32	5/29/18	RODRIGUEZ , YESSICA NONE	5/25/18	Speeding 10 percent or more	40	3	1							39			5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				141.10
JP32-2018-05245	TR18-6320-J32	5/31/18	VILLARREAL , ANTONIO JR	4/22/18	Speeding 10 percent or more	40	3	1										5.00			2.00			4.00	4.00	2.00	0.10						0.60	5.40			30.00				1	1		3				102.10
JP32-2018-04891	TR18-3741-J32	5/18/18	SANCHEZ DIAZ, ARMANDO	1/3/18	USE OF VISION REDUCING MATTER ON WINDOWS - GLASS COATING MATERIAL	40	3	1		52.9								5.00			2.00			4.00	4.00	2.00	0.10					20	0.60	5.40			30.00				1	1		3				175.00

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of May 2018

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00791	CR12-0118MO	417.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	9/10/2015	JP32-2015-00798	T05-4273MO	58.00
	9/10/2015	JP32-2015-00799	—	135.10
	9/10/2015	JP32-2015-00800	—	244.00
	9/10/2015	JP32-2015-00801	—	202.15
	9/10/2015	JP32-2015-00802	—	155.10
	9/10/2015	JP32-2015-00803	T08-4691MO	167.00
	9/10/2015	JP32-2015-00804	MAG15-0087-J31	200.00
	9/10/2015	JP32-2015-00805	MAG15-0004-J32	167.00
	9/10/2015	JP32-2015-00806	MAG15-0020-J32	100.00
	9/10/2015	JP32-2015-00807	—	167.00
	12/11/2015	JP32-2015-02357	CRNT15-0077-J32	169.00
	12/11/2015	JP32-2015-02359	CRNT15-0078-J32	169.00
	12/11/2015	JP32-2015-02360	CRNT15-0079-J32	169.00
	12/11/2015	JP32-2015-02362	CRNT15-0080-J32	269.00
	12/11/2015	JP32-2015-02356	TR15-2485-J32	5.10
	12/11/2015	JP32-2015-02364	TR15-2488-J32	44.00
2016				
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
	11/8/2016	JP32-2016-07914	CRNT16-0204-J32	129.00
			Sub-total	3,199.25

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

Total 3,802.35

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 19, 2018

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

Ref: *Monthly Fines and Fees Report* for May 2018

Dear Judge Espinoza:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 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 May 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* that were returned by the defendant to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Total collections for the month of May 2018 were $185,117.01. 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 22 receipts issued in May 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), April 2017 (4), May 2017 (4), June 2017 (1), July 2017 (7), August 2017 (3), September 2017 (5), October 2017 (4), November 2017 (4), December 2017 (3), January 2018 (6), February 2018 (6), March 2018 (13), and April 2018 (11) are still pending to be completed. According to staff, attempts will be made to check the fines, fees, and court costs prior to taking in a payment.

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:
We noted that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace subsequently distributes payments received through the mail to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing payments received through the mail.

Observation No. 3:
Copies of the Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through May 2018 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 4:
We noted that a $400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014.

A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. Pursuant to Code of Criminal Procedure §44.16, if the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and

together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

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

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

Observation No. 5:
We noted that 5 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department; however, the problem has not been resolved.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Observation No. 6:
We noted that the May 2018 *Monthly Report* was submitted 7 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time because the Justice of the Peace was out of the office and was unable to sign the *Monthly Report*.

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

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

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

Observation No. 7:
We noted that 7 of 181 online credit card transactions were receipted 2 to 5 days after the date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the payments were not receipted on time due to a heavy workload.

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

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

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

Observation No. 8:
We randomly selected 25 of 51 *Scofflaw Release Forms* for the month of May 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms* were not consistently signed or sealed (approved) by the authorized representative.
3. The *Scofflaw Release Forms* were not scanned and attached to *Odyssey*.
4. The new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* for cases where the outstanding fine was reduced.
5. An official county receipt was not consistently attached to the *Scofflaw Release Forms* for paid cases.

According to the Court Coordinator, the scofflaw procedures were not followed due to an oversight.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if:

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
    b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
    c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
    d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
    e. A copy of the official county receipt must be attached to the *Scofflaw Release Form* without a copy of the official County receipt is not valid.
    f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by August 3, 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

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

Judge: CHARLIE ESPINOZA PBC **City: EDINBURG, TX**
Precinct No. 4 Place No. 1 **Hidalgo County, Texas**

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2018-06272 THRU JP41-2018-07734 $ 185,117.01 ✓ X4-a,

LESS: COST ON DEPOSIT 0.00 - X7

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) ~~$ 185,117.01~~ 187459.01 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) ~~$ 185,117.01~~ (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (2342.00) X4-a14

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 185,117.01 B1 ✓	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016	1068.00 Ex.B ✓	
Add: HCSO Monthly "D" Collections Report (July 2015)	1274.00 X4-b ✓	
	187459.01 (A)	
Total Remittances Made to County Treasurer	$ ~~185,117.01~~	

PREPARED BY: Ana Ruiz DATE: 6/8/18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Ea 7/5/18 & 7/18/18
LT 7/17/18

Charlie Espinoza 6/11/18
JUSTICE OF THE PEACE ✓ DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

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

Judge: CHARLIE ESPINOZA PBC **City: EDINBURG, TX**
Precinct No. 4 Place No. 1 **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
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 54,253.24
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	624.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,814.73
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	928.25
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,752.95
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	80.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	20.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2,012.00
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	430.00
Special Fees				1100-341-10-067-000-0-000	2,958.36
Deferred Disposition		C.C.P. Art. 45.051	2,386.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	571.66		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	556.97
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,604.86
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,225.49
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	890.98
STATE COURT COSTS AND FEES:					
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	100.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	37,529.67
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$3)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)	4	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	357	Govt. Code Sec. 101.141(2) (B		1100-207-20-000-004-0-000	2,142.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	16,048.63
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,720.95
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	5,006.50
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 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,850.48
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	72.95
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,570.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	890.98
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	357	GC 51.971 (a)		1100-207-20-000-076-0-000	1,785.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	4,306.22
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	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	210.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	1,150.00
Precinct #2				1100-342-10-292-000-0-000	2,375.00
Precinct #3				1100-342-10-293-000-0-000	1,225.00
Precinct #4				1100-342-10-294-000-0-000	12,813.73
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	244.90
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,224.67
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	9,272.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee(Justice Court Filing Fee)($25)		LGC 118.121/118.122	8.925.00		
Landlord & Tenant Eviciton Filing Fee(Forcible Entry & Detainer Court)($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	65.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	250.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	20.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	12.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	43.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	3.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 185,117.01**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/5/18 7/17/18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/1/18

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CRF	CSFSZ	CSS	DD	DEATH	DEL	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	MVF	SAF	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	UTFC	WARr	WFPREC41	Receipted Amount
LTF should be assessed.																																		
JP41-2018-06867	TR18-2086-J41	5/11/2018	2/8/2018	DISREGARD RED LIGHT-TRAFFIC SIGNAL	-	-	-	77.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77.9
JP41-2018-06313	E09-12-593	5/1/2018	11/25/2009	DRIVING WHILE LICENSE SUSPENDED	-	-	-	129	-	-	-	-	-	59.7	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	50	258.7
JP41-2018-07106	TR17-3893-J41	5/17/2018	5/23/2017	Speeding 10 percent or more above posted speed limit	-	-	-	120.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	140.9
JP41-2018-06498	TR18-1923-J41	5/4/2018	2/6/2018	Speeding 10 percent or more above posted speed limit	-	-	-	69.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69.9
Delinquent was under assessed $1.15. In addition, the case should NOT have 2 arrest fees.																																		
JP41-2018-07463	E09-08-1139	5/25/2018	8/17/2009	DRIVING WHILE LICENSE INVALID	40	3	1	41	-	-	-	-	-	53.4	5	-	-	2	4	4	2	-	5	20	0.6	5.4	-	-	-	-	-	-	50	236.4
Delinquent was under assessed $40.38.																																		
JP41-2018-06944	E11-10-741	5/14/2018	9/29/2011	EXPIRED LICENSE PLATES	40	3	1	191	-	-	-	-	-	45.9	5	-	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	50	-	373.9
Delinquent was under assessed $11.54.																																		
JP41-2018-06943	E11-10-740	5/14/2018	9/29/2011	UNRESTRAINED CHILD UNDER 17 YRS	40	3	1	50	-	-	-	-	-	66	5	-	-	2	4	4	2	-	-	20	0.6	5.4	30	50	-	-	3	50	-	336
Based on offense, MVF should be assessed.																																		
JP41-2018-06468	TR17-4207-J41	5/3/2018	4/17/2017	Equipment Violation - Lamps and Reflectors (Inoperable/Obscured)	40	3	1	127	-	-	-	-	-	-	-	5	-	2	4	4	2	-	-	20	0.6	5.4	30	-	1	1	3	-	-	249
JP41-2018-06396	E10-11-215	5/2/2018	10/24/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	-	-	-	90.9	5	-	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	50	393.9
JP41-2018-06703	E11-10-453	5/8/2018	9/25/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	-	-	-	25	-	48.6	5	-	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	50	210.6
JP41-2018-07432	E13-03-73	5/25/2018	1/26/2013	VIOLATE DL REST B""	40	3	1	191	-	-	-	-	-	98.4	5	-	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	50	426.4
Based on deferred disposition, county fine should NOT be assessed																																		
JP41-2018-07580	TR17-9905-J41	5/29/2018	11/26/2017	EXPIRED DRIVER LICENSE(#)	40	3	1	0.1	-	-	-	25	-	-	-	5	-	2	4	4	2	-	-	20	0.6	5.4	-	-	1	1	-	-	-	114.1
Based on offense, STF and UTFC should NOT be assessed.																																		
JP41-2018-07471	TR17-7850-J41	5/25/2018	9/2/2017	Operate All Terrain Vehicle on Public Roadway	40	3	1	225	-	-	-	-	-	-	-	5	-	2	4	4	2	0.1	-	20	0.6	5.4	30	-	1	1	3	-	-	347.1
Based on offense, Child Safety Fee- School Zone ($25.00) should be assessed.																																		
JP41-2018-06958	TR17-8785-J41	5/15/2018	10/18/2017	Pass School Bus	40	3	1	525	-	-	-	-	-	-	-	5	-	2	4	4	2	0.1	-	20	0.6	5.4	30	-	1	1	3	-	-	647.1
JP41-2018-07594	TR18-4535-J41	5/30/2018	4/2/2018	Pass School Bus	40	3	1	147.9	-	-	-	-	-	-	-	5	-	2	4	4	2	0.1	-	-	0.6	5.4	30	-	1	1	3	-	-	250
Based on drivers safety course, county fine should NOT be assessed. Please adjust county fine to deferred disposition.																																		
JP41-2018-06467	TR18-2646-J41	5/3/2018	2/20/2018	Ride, Not Secured by Safety Belt - Driver	40	3	1	0.1	-	-	-	-	-	-	-	5	10	2	4	4	2	-	-	-	0.6	5.4	30	-	1	1	3	-	-	112.1
Based on offense, CRF and county fine should be split 50% each.																																		
JP41-2018-07675	TR18-6306-J41	5/30/2018	5/5/2018	Safety Belt, Child <17, Required to be Secured by in Pass VEH	40	3	1	-	23	-	-	-	-	-	-	5	-	2	4	4	2	-	-	-	0.6	5.4	30	-	1	1	3	-	-	125
Based on offense date, CSS should NOT be assessed.																																		
JP41-2018-05401	E12-02-596	5/2/2018	1/16/2012	SAFETY SEAT CHILD PASS, CHILD <8	40	3	1	12.5	-	-	0.15	-	-	58.58	5	-	-	2	4	4	2	0.1	-	20	0.6	5.4	30	12.5	-	-	3	-	50	253.83
Based on deferred disposition, CRF should NOT be assessed.																																		
JP41-2018-07725	TR18-2889-J41	5/31/2018	2/25/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	-	12.5	-	-	12.5	-	-	-	5	-	2	4	4	2	0.1	-	-	0.6	5.4	30	-	1	1	3	-	-	127.1
Based on offense, CRF should be assessed. In addition, MVF, UTFC, and STF should be assessed.																																		
JP41-2018-07597	TR18-5251-J41	5/7/2018	4/16/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	52.9	-	-	-	-	-	-	-	5	-	2	4	4	2	-	-	-	0.6	5.4	-	-	1	1	-	-	-	121.9
Driver Safety Course should NOT be assessed twice.																																		
JP41-2018-07145	TR17-4489-J41	5/18/2018	6/7/2017	Speeding 10 percent or more above posted speed limit	3.33	0.25	0.08	76.9	-	-	-	-	-	-	-	0.43	1.66	0.17	0.33	0.33	2	0.01	-	-	0.05	0.45	2.5	-	0.08	0.08	0.25	-	-	88.9
Fine payment should be assessed.																																		
JP41-2018-07587	TR18-0194-J41	5/7/2018	12/30/2017	No Drivers License - When Unlicensed not CDL(#)	11.4	0.85	0.28	37.9	-	-	-	-	-	-	-	1.42	-	0.57	1.14	1.14	-	0.03	-	-	0.17	1.54	-	-	0.28	0.28	-	-	-	57

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

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
			Total	1,068.00

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 13, 2018

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: *Monthly Fines and Fees Report* for May 2018

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of May 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 May 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.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* that were returned by the defendant to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were implemented.

Conclusion:
Total collections for the month of May 2018 were $61,805.17. 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 176 receipts issued in May 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (37), June 2015 (1), September 2015 (34), October 2015 (5), November 2015 (6), December 2015 (2), January 2016 (6), February 2016 (26), March 2016 (25), April 2016 (16), May 2016 (54), June 2016 (37), July 2016 (34), August 2016 (37), September 2016 (16), October 2016 (23), November 2016 (26), December 2016 (6), January 2017 (29), February 2017 (33), March 2017 (51), April 2017 (29), May 2017 (22), June 2017 (33), July 2017 (50), August 2017 (42), September 2017 (45), October 2017 (41), November 2017 (22), December 2017 (34), January 2018 (46), February 2018 (60), March 2018 (69), and April 2018 (61) are still pending to be completed. According to the Court Coordinator, the Information Technology Department will be contacted for more training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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 contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:
Copies of the Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through May 2018 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Furthermore, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that 47 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to technical complications with *Odyssey*. The assistance of the Information Technology Department has been requested; however, the problem has not been resolved.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th 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 collections for 10 of 22 days in May 2018 were deposited at the bank 2 to 6 days after collections were receipted. According to the Court Coordinator, the deposits were not made timely since the office was short-staffed.

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

Failure to deposit collections on a daily basis increases the risk that loss or theft can occur.

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

Observation No. 5:
We noted that 21 of 61 online credit card transactions were receipted 2 to 36 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. In addition, one online and one kiosk credit card transaction, received on May 15, 2018 and May 11, 2018, respectively, have not been receipted. According to the Assistant Court Coordinator, they have been training a new staff member for receipting online credit cards.

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

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

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the two pending credit card transactions should be receipted immediately.

Observation No. 6:
We noted that 5 of 15 mail logs did not contain the signature of the individual who is responsible for verifying that an official County receipt was issued for each mail-in payment. According to the Court Coordinator, it was an oversight and will make sure that mail logs contain the signature of the individual who is responsible for the verification.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, it is required that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Failure to ensure that the signature of the employee who verified that an official County receipt was issued for each mail-in payment may increase the risk that payments could be lost or misappropriated without detection.

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

Observation No. 7:
We randomly selected 25 of 35 *Scofflaw Release Forms* for the month of May 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms*, "motion/order to dismiss", and "court order/judgment" forms were not consistently scanned and entered into *Odyssey.*
3. An event stating the reason for dismissal was not consistently entered into *Odyssey.*
4. Scofflaw Release Forms were issued prior to the District Attorney signing the "motion/order to dismiss" form.
5. A copy of the signed "motion/order to dismiss" form, "court order/judgment" form, and official County receipt was not consistently attached to the *Scofflaw Release Form.*
6. The *Scofflaw Release Forms* were not consistently signed or sealed (approved) by the authorized representative.
7. The new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release* Form for cases where the outstanding fine was reduced.
8. *Scofflaw Release Forms* were signed, sealed, and provided to the constituent for cases where no payments were made or balance was not paid in full.
9. A copy of the evidence that the jail time credit was completed was not attached to the *Scofflaw Release Form.*
10. The applicable case disposition was not recorded in *Odyssey* in a timely manner (this resulted in the case being flagged for Scofflaw erroneously).

According to the Court Coordinator, the scofflaw procedures were not followed since they were not aware of the procedures they needed to follow. In addition, cases were erroneously flagged for Scofflaw since the cases were not closed correctly. Staff will be reminded to ensure that cases are closed correctly.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a Scofflaw Release Form if:

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the Scofflaw Release Form.
    b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the Scofflaw Release Form as approval of the change.
    c. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
    d. The approved Scofflaw Release Form must be scanned and attached to *Odyssey.*

2. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the Scofflaw Release Form.

a. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
b. A copy of the signed "motion/order to dismiss" form must be attached to the Scofflaw Release Form.
c. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the Scofflaw Release Form. The case disposition must agree to the disposition entered on the Scofflaw Release Form.
d. The approved Scofflaw Release Form and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey.*

3. If jail time credit is granted, evidence that jail time credit was completed must be provided by the defendant prior to issuance of the Scofflaw Release Form. The evidence must contain the: defendant's name, jail facility name, and dates served.
   a. The court order/judgment form authorizing the jail time credit should not be pre-signed by the Justice of the Peace.
   b. The Justice of the Peace should only sign the court order/judgment form if it has been pre-printed with the docket number and defendant's name.
   c. The court order/judgment form must be scanned and attached to *Odyssey.*
   d. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the evidence that the jail time service was completed.
   e. A copy of the evidence that the jail time credit was completed must be attached to the Scofflaw Release Form (i.e., letter or receipt from jail facility).
   f. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the Scofflaw Release Form. The case disposition must agree to the disposition entered on the Scofflaw Release Form.
   g. The court order/judgment, approved Scofflaw Release Form, and evidence that jail time credit was completed must also be scanned and attached to *Odyssey.*

In addition, if the case is dismissed, the reason for dismissal must be noted in *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. In addition, the Scofflaw Release Form should not be signed, sealed, and provided to the constituent if the case is not paid in full.

Please provide written management responses to the observations noted above by July 27, 2018.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Information Technology Senior Manager

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

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2018-02350 ~~0~~ THRU JP42-2018-02390 $61,805.17 X10 ✓

LESS: COST ON DEPOSIT - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $61,805.17 ~~$~~ 69,580.12 (A)

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~80,997.94~~ (7,777.95) X4-0 ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~$ (80,997.94)~~ ~~$~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$61,805.17 ~~80,997.94~~	B ✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Dec. '13, May '16 through Aug. '16, Oct. '16	7,288.95 ~~$0.00~~	Ex B ✓	
Add: HCSO Monthly "D" Collections Report Apr. '15 "D" Coll.	219.00 $0.00	Ex B ✓	
June '15 "D" Coll.	267.00	Ex B ✓	
	69,580.12	(A)	
Total Remittances Made to County Treasuerer	$ ~~80,997.94~~		

PREPARED BY: [signature] DATE PREPARED: 5/4/2018

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 06/26/2018

[signature] JUSTICE OF THE PEACE DATE

RECEIVED
JUN - 5 2018
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 01/17

X2

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

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, 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
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 20,337.95
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	85.00
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)		1100-207-30-000-011-0-000	300.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,013.44
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	332.55
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,351.18
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	888.84
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL; Exp Insp Cert; Exp Ms Reg		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	199.70
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	478.93
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	145.00 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,612.47
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	326.02
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13,442.94
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00 ~~391.00~~
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	77	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	462.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,759.35
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,334.27
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,790.15
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	658.91
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	26.62
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~145.00~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	770.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	328.51
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE XCPT-Civil	77	C.C.P. Art. 102.011		~~1100-207-30-000-026-000~~	385.00
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1,515.93
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	88.15
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	4,819.67 ~~4,419.67~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	20.90
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	2,148.19
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,949.50 ~~2,317.50~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	1,925.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (h)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~410.00~~ 10.00		
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118.121/118.123 (e)	2.50		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 61,805.17

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 06/26/18

$ 7/6/18

RECEIVED
JUN - 5 2018
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH. LGC § 113.053

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date.																																				
JP42-2018-02562	JP03-06-765	5/11/18	6/9/03	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	142.00
JP42-2018-02796	TR17-3972-J42	5/24/18	7/14/17	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	31.72	2.38	0.79	-	34.90	-	-	-	-	-	-	3.98	-	1.59	-	-	3.17	3.17	2	-	-	15.86	0.48	4.28	-	-	-	0.79	0.79	-	-	-	105.90
JP42-2018-02728	TR17-6836-J42	5/21/18	12/16/17	DISREGARD RED LIGHT TRAFFIC SIGNAL	-	-	-	-	51.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	55.00
JP42-2018-02487	TR17-6373-J42	5/8/18	11/15/17	Driving While License Invalid DL	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	-	57.00
JP42-2018-02619	TR17-4073-J42	5/15/18	7/18/17	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	124	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	128.00
JP42-2018-02870	TR17-6521-J42	5/30/18	11/25/17	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY WITH PREVIOUS CONVICTION	-	-	-	-	137	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	139.00
JP42-2018-02380	CRNT17-0213-J42	5/2/18	11/25/17	Minor Possesses Alcoholic Beverage Misdemeanor	-	-	-	-	9.00	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	21.00
JP42-2018-02353	TR17-3094-J42	5/1/18	6/2/17	NO DRIVER LICENSE WHEN UNLICENSED NOT CDL	-	-	-	-	57.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	59.00
JP42-2018-02791	TR17-3328-J42	5/24/18	6/9/17	NO DRIVER LICENSE WHEN UNLICENSED NOT CDL	-	-	-	-	18.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
JP42-2018-02446	TR17-4896-J42	5/7/18	8/20/17	No Drivers License When Unlicensed not CDL(#)	-	-	-	-	57.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	59.00
JP42-2018-02628	TR17-6897-J42	5/16/18	12/19/17	Speeding 10 percent or more above posted speed limit	16.42	1.23	0.41	-	36.00	-	-	-	-	-	-	2.05	-	0.82	-	-	1.64	1.64	2	0.04	0.9	-	0.26	2.22	-	-	12.32	0.41	0.41	1.23	-	-	80.00
JP42-2018-02659	TR18-0069-J42	5/17/18	12/31/17	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52	-	84.00	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2.00	0.05	-	-	0.31	2.81	-	-	15.61	0.52	0.52	1.56	-	-	138.10
JP42-2018-02566	TR17-2231-J42	5/11/18	5/6/17	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52	-	69.00	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	20.00	0.31	2.81	-	-	15.61	0.52	0.52	1.56	-	-	143.10
JP42-2018-02481	TR18-1723-J42	5/8/18	3/14/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	-	-	-	-	9.96	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	17.96

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date.																																					
JP42-2018-02690	TR18-1292-J42	5/18/18	2/23/18	DRIVE IN LEFT LANE WHEN NOT PASSING OR WHERE PROHIBITED	-	-	-	-	48.50	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	2	-	-	-	-	-	-	-	-	-	-	-	54.50
JP42-2018-02372	TR18-0214-J42	5/1/18	1/11/18	Driving While License Invalid - DL	11.40	0.85	0.28	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	21.10
JP42-2018-02868	TR18-0595-J42	5/30/18	1/26/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	39.00
JP42-2018-02470	TR18-0891-J42	5/7/18	2/8/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	87.00
JP42-2018-02812	TR18-0999-J42	5/25/18	2/12/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	39.00
JP42-2018-02859	TR18-2177-J42	5/30/18	4/2/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	39.00
JP42-2018-02582	CRNT18-0029-J42	5/14/18	4/1/18	Open Container in Vehicle - Passenger	-	-	-	-	19.00	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	29.00
JP42-2018-02454	TR18-0136-J42	5/7/18	1/8/18	Speeding 10 percent or more above posted speed limit	11.65	0.87	0.29	-	-	-	-	-	-	-	-	1.45	-	0.58	-	-	1.16	1.16	-	0.03	-	5.83	0.17	1.57	-	-	8.79	0.29	0.29	0.87	-	-	35.00
Del was under assessed, should be $87.60. In addition, please enter disposition date.																																					
JP42-2018-02706	JP05-09-597	5/21/18	8/26/05	NO DRIVER'S LICENSE (WHEN UNLICENSED)	9.19	0.69	-	-	-	-	-	-	-	19.98	1.15	-	-	-	-	-	0.92	-	2	-	-	4.59	-	-	-	-	-	-	-	-	-	11.48	50.00
WARr $50 and LTF $2 should have been assessed.																																					
JP42-2018-02354	JP07-09-464	5/1/18	9/3/07	NO LIABILITY INSURANCE	20.95	1.57	0.53	-	275.00	-	-	-	-	-	2.61	-	-	-	-	-	2.09	2.10	1.04	-	-	-	0.32	1.79	-	-	-	-	-	-	-	-	308.00
WARr $50 should have been assessed. Based on number of payments, TP $25 should have been assessed. DEL has been over assessed, should be $52.20. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's office for instructions. In addition, please enter correct disposition date																																					
JP42-2018-02838	JP07-11-739	5/29/18	11/2/07	FAILED TO SIGNAL TURN (INCLUDING MOVING RIGHT OR LEFT)	14.32	1.07	0.36	-	-	-	-	-	-	39.30	1.79	-	-	-	-	-	1.43	1.43	2	-	-	7.16	0.21	1.22	-	-	10.74	-	-	1.07	-	17.90	100.00
DEL was over assessed, should be $76.50. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's office for instructions																																					
JP42-2018-02780	JP08-01-725	5/23/18	12/23/07	SPEEDING (EXCEED PRIMA FACIE LIMIT) 43 MPH/30 MPH	40.00	3.00	1	-	139.00	-	-	-	-	91.50	5.00	-	-	-	-	-	4.00	4.00	2	-	-	20.00	0.60	3.40	-	-	30.00	-	-	3.00	-	-	346.50
Based on the first payment date, TP $25 should have been assessed. DEL was over assessed, should be $75.90. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's office for instructions. In addition, please correct disposition date																																					
JP42-2018-02779	JP08-01-726	5/23/18	12/23/07	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	-	144.35	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	148.35

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
DEL was under assessed, should be $91.50. In addition, please enter disposition date																																					
JP42 2018-02431	JP08-01-1138	5/4/18	1/12/08	NO DRIVER'S LICENSE (WHEN UNLICENSED)	8.50	0.64	0.21	-	-	-	-	-	-	19.31	1.06	-	-	0.43	-	-	0.85	0.85	2	-	-	4.25	0.13	1.15	-	-	-	-	-	-	-	10.62	50.00
TPDC $1 and TPDS $1 were not split correctly																																					
JP42-2018-02692	JP14-02-237	5/18/18	2/19/14	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 47 MPH/30 MPH	40.00	3.00	1	-	151.00	-	-	-	-	81.93	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	30.00	-	2.00	3.00	-	-	355.03
WARr $50 should have been assessed. Based on number of payments, TP $25 should have been assessed. DEL has been under assessed, should be $54.33. Please call the Auditor's office for instructions. In addition, please enter correct disposition date																																					
JP42-2018-02574	JP15-06-256	5/14/18	5/26/15	NO LIABILITY INSURANCE	-	-	-	-	15.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.00
WARr $50 should have been assessed. Based on number of payments, TP $25 should have been assessed. DEL has been under assessed, should be $71.10. Please call the Auditor's office for instructions. In addition, please enter correct disposition date																																					
JP42 2018 02585	JP15-06-257	5/14/18	5/26/15	EXPIRED MOTOR VEHICLE INSPECTION	-	-	-	-	15.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.00
TPDC $1 and LTF $2 should have been assessed. DEL was under assessed, should be $98.70. Please call Auditor's office for instructions. In addition, please enter disposition date																																					
JP42 2018 02536	JP15-06-324	5/10/18	6/7/15	EXPIRED MOTOR VEHICLE INSPECTION	7.53	0.57	0.19	-	-	-	-	-	-	18.36	-	-	-	0.19	-	-	0.74	0.75	-	-	-	3.77	0.11	1.02	0.94	-	5.65	-	0.19	0.57	9.42	-	50.00
DPSr $5 was over assessed. Del was over assessed, should be $27.30. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's office for instructions																																					
JP42 2018 02811	TR16-0217-J42	5/25/18	12/28/15	Possession or Delivery of Drug Paraphernalia	40.00	3.00	1	-	-	-	-	-	-	118.8	-	10	-	2.00	-	-	4.00	4.00	4	-	-	20.00	0.60	5.40	-	-	-	1.00	1.00	-	-	-	214.80
DEL was over assessed, should be $26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's office for instructions																																					
JP42 2018 02864	TR16-2317-J42	5/30/18	6/30/16	DRIVING WHILE LICENSE INVALID	40.00	3.00	1	-	-	-	-	-	-	46.50	-	5	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.60
DEL was under assessed, should be $47.10. Please call the Auditor's office for instructions																																					
JP42 2018 02835	TR16-3520-J42	5/29/18	10/4/16	NO DRIVER LICENSE WHEN UNLICENSED- NOT CDL	14.34	1.08	0.36	-	-	-	-	-	-	16.71	-	1.80	-	0.72	-	-	1.44	1.44	2	0.04	-	7.19	0.22	1.94	-	-	-	0.36	0.36	-	-	-	50.00
DEL was under assessed, should be $83.40. Please call the Auditor's office for instructions																																					
JP42 2018 02863	TR16-1845-J42	5/30/18	5/21/16	Fail to Maintain Financial Responsibility (#)	-	-	-	-	43.20	-	-	-	-	-	-	-	-	-	-	-	-	-	11.8	-	-	-	-	-	-	-	-	-	-	-	-	-	55.00
Based on the first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																					
JP42 2018 02705	TR17-4828-J42	5/21/18	8/16/17	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	17.93	1.34	0.45	-	9.00	-	-	-	-	-	-	2.24	-	0.90	-	-	1.79	1.79	2	-	-	8.97	0.27	2.42	-	-	-	0.45	0.45	-	-	-	50.00
JP42 2018 02871	CRNT17-0214-J42	5/30/18	11/25/17	Minor Consume Alcohol Beverage Misdemeanor	-	-	-	-	87.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	89.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Based on the first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																					
JP42-2018-02398	TR17-2921-J42	5/2/18	4/23/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	17.96	1.35	0.45	-	65.90	-	-	-	-	-	-	2.24	-	0.90	-	-	1.80	1.79	-	0.04	-	8.98	0.27	2.42	-	-	-	0.45	0.45	-	-	-	105.00
JP42-2018-02458	TR17-4437-J42	5/7/18	8/2/17	No Drivers License - When Unlicensed not CDL(#)	6.52	0.49	0.16	-	26.80	-	-	-	-	-	-	0.81	-	0.33	-	-	0.65	0.65	-	0.02	-	3.27	0.10	0.88	-	-	-	0.16	0.16	-	-	-	41.00
JP42-2018-02732	TR18-0809-J42	5/21/18	2/1/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	1.79	0.13	0.03	-	20.00	-	-	-	-	-	-	0.23	-	0.09	-	-	0.18	0.18	2	-	-	-	0.03	0.24	-	-	-	0.05	0.05	-	-	-	25.00
JP42-2018-02827	TR18-1524-J42	5/29/18	3/9/18	Driving While License Invalid - DL	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00
JP42-2018-02696	TR18-1025-J42	5/21/18	2/10/18	FAIL TO REPORT NON-INJURY ACCIDENT AT ONCE TO PROPER AUTHORITIES	0.80	0.06	0.02	-	50.00	-	-	-	-	-	-	0.10	-	0.04	-	-	0.08	0.08	-	-	-	-	0.01	0.11	-	-	0.60	0.02	0.02	0.06	-	-	52.00
JP42-2018-02841	TR18-0868-J42	5/29/18	2/6/18	Ride, Not Secured by Safety Belt - Driver	10.00	0.75	0.25	-	-	-	-	-	-	-	-	1.25	-	0.50	-	-	1.00	1.00	-	-	-	-	0.15	1.35	-	-	7.50	0.25	0.25	0.75	-	-	25.00
JP42-2018-02846	TR18-0322-J42	5/29/18	1/4/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	3.60	0.27	0.09	-	-	-	-	-	-	-	-	0.45	-	0.18	-	-	0.36	0.36	-	0.01	-	-	0.04	0.49	-	-	2.70	0.09	0.09	0.27	-	-	9.00
JP42-2018-02678	TR18-1836-J42	5/18/18	3/15/18	Speeding	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	2.40	14.39	0.48	0.48	1.44	-	-	50.00
JP42-2018-02701	TR18-1420-J42	5/21/18	3/3/18	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52	-	75.00	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	-	0.05	-	-	0.31	2.81	-	-	15.61	0.52	0.52	1.56	-	-	127.10
JP42-2018-02740	TR18-2197-J42	5/22/18	3/22/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	20.84	1.56	0.52	-	23.40	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	-	0.05	-	-	0.31	2.81	-	-	15.61	0.52	0.52	1.56	-	-	75.50
Void/reverse receipt JP42-2018-02688, correct charges, and re-issue receipt. Account can not have a negative balance																																					
JP42-2018-02688	TR17-1373-J42	5/18/18	3/22/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	25.66	1.92	0.64	-	-	-	-	-	-	12.33	-	3.20	-	1.28	-	-	2.56	2.56	2	0.06	-	12.81	0.38	3.46	-	-	-	0.64	0.64	-	-	-	70.14
Based on the citation appear by date, SCOF $20 should have been assessed. In addition, please correct appear by date.																																					
JP42-2018-02751	TR17-4143-J42	5/22/18	7/18/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
Based on number of payments, LTF was under assessed $2. Based on first payment date, TP $25 should have been assessed. In addition, please correct disposition date																																					
JP42-2018-02615	TR17-5163-J42	5/15/18	9/5/17	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
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Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Based on number of payments, LTF was under assessed $2. Based on first payment date, TP $25 should have been assessed. In addition, please correct disposition date																																				
JP42-2018-02577	TR17-5669-J42	5/14/18	8/25/17	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
JP42-2018-02614	TR17-5164-J42	5/15/18	9/5/17	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	-	-	-	10.00	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
JP42-2018-02719	TR18-1811-J42	5/21/18	3/19/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	10.85	0.81	0.27	-	12.50	-	12.5	-	-	-	-	1.35	-	0.54	-	-	1.08	1.08	2	0.03	-	-	0.16	1.46	-	-	8.12	0.27	0.27	0.81	-	-	54.10
Based on the citation appear by date, SCOF $20 should not have been assessed. In addition, please enter disposition date.																																				
JP42-2018-02788	TR18-0210-J42	5/23/18	1/11/18	Driving While License Invalid - DL	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	-	1.00	1.00	-	-	-	155.00
Based on the citation appear by date, SCOF $20 should not have been assessed. Based on the first payment, TP $25 should have been assessed. In addition, please enter disposition date																																				
JP42-2018-02436	TR18-1332-J42	5/4/18	2/25/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	3.58	0.27	0.09	-	92.00	-	-	-	-	-	-	0.45	-	0.18	-	-	0.36	0.36	2	-	-	-	0.05	0.48	-	-	-	0.09	0.09	-	-	-	100.00
Based on number of payments, LTF was under assessed $2. In addition, please correct diposition date.																																				
JP42-2018-02415	TR18-1570-J42	5/3/18	3/8/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	56.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56.00
JP42-2018-02707	TR18-1753-J42	5/21/18	3/18/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	38.00
JP42-2018-02668	TR18-2877-J42	5/17/18	5/10/18	Speeding 10 percent or more above posted speed limit	19.16	1.44	0.48	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00
Please enter disposition date.																																				
JP42-2018-02556	JP04-01-128	5/11/18	9/9/03	ISSUANCE OF BAD CHECK	17.00	3.00	-	0.5	26.00	-	-	-	15	-	-	-	5	-	0.5	2	4.00	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	75.00
JP42-2018-02504	JP05-01-1508	5/9/18	7/1/04	ISSUANCE OF BAD CHECK	40.00	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	69.00
JP42-2018-02521	JP05-12-219	5/9/18	9/21/05	ISSUANCE OF BAD CHECK	40.00	3.00	-	-	30.00	-	-	-	-	-	-	-	-	-	-	-	4.00	4.00	2	-	-	-	-	-	-	-	-	-	-	50	-	133.00
JP42-2018-02512	IBC16-0084-J42	5/9/18	8/2/15	THEFT PROP>=$50<$50 0	40.00	3.00	1	-	90.00	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	154.00
JP42-2018-02527	IBC16-0085-J42	5/10/18	10/23/15	THEFT PROP >=$100<$750	40.00	3.00	1	-	130.00	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	194.00
JP42-2018-02789	TR16-4098-J42	5/23/18	11/18/16	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40.00	3.00	1	-	175.00	-	-	-	-	79.20	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	20.00	0.60	5.40	-	-	-	1.00	1.00	-	-	-	343.20

Justice of the Peace Homero Jasso
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Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Please enter disposition date.																																						
JP42 2018-02557	TR17-6241-J42	5/11/18	11/3/17	DISREGARD RED LIGHT-TRAFFIC SIGNAL	40.00	3.00	1	-	52.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	175.00
JP42 2018-02368	TR17-6862-J42	5/1/18	12/16/17	Driving While License Invalid - DL	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	5	20.00	0.60	5.40	-	-	-	1.00	1.00	-	-	-	160.00
JP42-2018-02798	TR17-6999-J42	5/24/18	12/25/17	Driving While License Invalid - DL	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP42-2018-02488	TR17-6372-J42	5/8/18	11/15/17	Failed to Yield Right of Way Left Turn	13.66	1.02	0.34	-	-	-	-	-	-	-	-	1.71	-	0.68	-	-	1.37	1.37	2	0.03	-	6.83	0.21	1.84	-	-	10.24	0.34	0.34	1.02	-	-	43.00
JP42-2018-02750	TR17-3819-J42	5/22/18	7/4/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	22.04	1.65	0.55	-	-	-	-	-	-	-	-	2.76	-	1.10	-	-	2.20	2.21	2	0.06	-	11.02	0.33	2.98	-	-	-	0.55	0.55	-	-	-	50.00
JP42 2018-02803	TR17-5903-J42	5/24/18	10/16/17	No Drivers License - When Unlicensed not CDL(#)	24.34	1.83	0.61	-	-	-	-	-	-	-	-	3.04	-	1.22	-	-	2.43	2.42	2	0.06	-	12.17	0.37	3.29	-	-	-	0.61	0.61	-	-	-	55.00
JP42-2018-02648	TR17-6654-J42	5/17/18	12/3/17	OPEN CONTAINER IN MOTOR VEHICLE DRIVER	22.04	1.65	0.55	-	-	-	-	-	-	-	-	2.76	-	1.10	-	-	2.20	2.21	2	0.06	-	11.02	0.33	2.98	-	-	-	0.55	0.55	-	-	-	50.00
JP42 2018-02558	TR17-6240-J42	5/11/18	11/3/17	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	66.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	188.10
JP42 2018-02682	TR17-6581-J42	5/18/18	11/27/17	Speeding 10 percent or more above posted speed limit	14.02	1.05	0.35	-	17.90	-	-	-	-	-	-	1.75	-	0.70	-	-	1.40	1.40	-	0.05	-	7.01	0.21	1.89	-	-	10.52	0.35	0.35	1.05	-	-	60.00
JP42 2018-02716	TR18-1658-J42	5/21/18	3/8/18	Display Expired License Plate (#)	37.61	2.82	0.94	-	-	-	-	-	-	-	-	-	-	1.88	-	-	3.76	3.76	2	-	-	-	0.57	5.08	-	4.7	-	0.94	0.94	-	-	-	65.00
JP42-2018-02416	TR18-2196-J42	5/3/18	3/23/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	40.00	3.00	1	-	52.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	155.00
JP42 2018-02649	TR18-2937-J42	5/17/18	5/11/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	40.00	3.00	1	-	52.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	155.00
JP42 2018-02717	TR18-2309-J42	5/21/18	4/4/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	19.16	1.44	0.48	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00
JP42 2018-02664	TR18-2604-J42	5/17/18	4/22/18	DRIVING UNDER THE INFLUENCE BY MINOR (UNDER 21 YEARS OF AGE)(#)	7.75	0.58	0.19	-	-	-	-	-	-	-	-	0.97	-	0.39	-	-	0.77	0.78	2	0.02	-	-	0.12	1.05	-	-	-	0.19	0.19	-	-	-	15.00
JP42 2018-02472	TR18-2370-J42	5/8/18	4/11/18	Driving While License Invalid - DL	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP42 2018-02546	TR18-2114-J42	5/10/18	4/1/18	Driving While License Invalid - DL	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02778	TR18-2383-J42	5/23/18	4/11/18	Driving While License Invalid - DL	11.40	0.85	0.28	-	25.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	45.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVCJ	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Please enter disposition date.																																					
JP42-2018-02407	TR18-2416-J42	5/3/18	4/13/18	Driving While License Invalid - DL	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP42-2018-02825	TR18-2904-J42	5/29/18	5/11/18	Driving While License Invalid - DL	40.00	3.00	1	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	69.10
JP42-2018-02739	TR18-2596-J42	5/22/18	4/22/18	Driving While License Invalid - DL	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02844	TR18-2742-J42	5/29/18	4/19/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40.00	3.00	1	-	53.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	122.00
JP42-2018-02650	TR18-2623-J42	5/17/18	4/23/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	28.66	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	0.43	3.87	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02638	TR18-2266-J42	5/16/18	4/5/18	FAIL TO YIELD AT STOP INTERSECTION	40.00	3.00	1	-	52.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	155.00
JP42-2018-02634	TR18-2730-J42	5/16/18	4/26/18	Failure/Refuse to Restrain Dog/Cat	40.00	3.00	1	-	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	5	-	1.00	1.00	-	-	-	69.00
JP42-2018-02464	TR18-0343-J42	5/7/18	1/15/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP42-2018-02602	TR18-0588-J42	5/15/18	1/26/18	No Drivers License - When Unlicensed not CDL(#)	35.82	2.69	0.90	-	-	-	-	-	-	-	-	4.48	-	1.79	-	-	3.58	3.56	2	0.09	-	17.91	0.54	4.84	-	-	-	0.90	0.90	-	-	-	80.00
JP42-2018-02573	TR18-1638-J42	5/14/18	3/12/18	No Drivers License - When Unlicensed not CDL(#)	34.58	2.59	0.86	-	-	-	-	-	-	-	-	4.32	-	1.73	-	-	3.46	3.46	2	0.09	-	-	0.52	4.67	-	-	-	0.86	0.86	-	-	-	60.00
JP42-2018-02397	TR18-1909-J42	5/2/18	3/25/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1	-	4.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	74.00
JP42-2018-02508	TR18-1762-J42	5/9/18	3/18/18	No Drivers License - When Unlicensed not CDL(#)	34.58	2.59	0.86	-	-	-	-	-	-	-	-	4.32	-	1.73	-	-	3.46	3.46	2	0.09	-	-	0.52	4.67	-	-	-	0.86	0.86	-	-	-	60.00
JP42-2018-02593	TR18-1829-J42	5/15/18	3/15/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	23.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.25
JP42-2018-02364	TR18-1893-J42	5/1/18	3/22/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02438	TR18-1895-J42	5/4/18	3/23/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	85.00
JP42-2018-02860	TR18-1924-J42	5/30/18	3/24/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	23.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	45.00
JP42-2018-02357	TR18-2078-J42	5/1/18	3/31/18	No Drivers License - When Unlicensed not CDL(#)	5.90	0.44	0.15	-	-	-	-	-	-	-	-	0.74	-	0.30	-	-	0.59	0.59	2	-	-	-	0.09	0.80	-	-	-	0.15	0.15	-	-	-	11.90

Justice of the Peace Homero Jasso
Schedule of Adjustments
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Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Please enter disposition date.																																					
JP42-2018-02703	TR18-2086-J42	5/21/18	3/31/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02726	TR18-2181-J42	5/21/18	3/27/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	3.58	-	-	-	-	-	-	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02424	TR18-2204-J42	5/4/18	4/4/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02878	TR18-2229-J42	5/31/18	4/4/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02610	TR18-2233-J42	5/15/18	4/7/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	87.00
JP42-2018-02506	TR18-2324-J42	5/9/18	4/10/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP42-2018-02507	TR18-2326-J42	5/9/18	4/6/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1	-	0.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	70.00
JP42-2018-02569	TR18-2424-J42	5/14/18	4/14/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP42-2018-02693	TR18-2297-J42	5/18/18	4/9/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02702	TR18-2443-J42	5/21/18	4/12/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02822	TR18-2473-J42	5/29/18	4/17/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02783	TR18-2635-J42	5/23/18	4/24/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02837	TR18-2725-J42	5/29/18	5/5/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1	-	0.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	70.00
JP42-2018-02622	TR18-2648-J42	5/15/18	4/26/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02766	TR18-2698-J42	5/23/18	4/30/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02806	TR18-2758-J42	5/24/18	5/7/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
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Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Please enter disposition date.																																						
JP42-2018-02689	TR18-2795-J42	5/18/18	5/8/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72		-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42 2018 02674	TR18-2872-J42	5/18/18	5/3/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72		-	-	-	-	-	-	-	-	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	3.58	-	0.72	0.72	-	-	-	50.00
JP42-2018-02708	TR18-2906-J42	5/21/18	5/12/18	No Drivers License - When Unlicensed not CDL(#)	28.60	2.15	0.72		-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	50.00
JP42-2018-02665	CRNT18-0039-J42	5/17/18	4/22/18	Open Container in Vehicle - Passenger	40.00	3.00	1		51.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	120.00
JP42 2018 02384	TR18-2410-J42	5/2/18	4/12/18	Passed Stationary Emergency Vehicle	40.00	3.00	1		-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	102.10
JP42 2018 02666	TR18-1989-J42	5/17/18	3/26/18	Ride, Not Secured by Safety Belt - Driver	40.00	3.00	1		50.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	152.00
JP42 2018 02587	TR18-2606-J42	5/14/18	4/23/18	Ride, Not Secured by Safety Belt - Driver	40.00	3.00	1		50.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	152.00
JP42 2018 02746	TR18-2717-J42	5/22/18	4/27/18	Ride, Not Secured by Safety Belt - Driver	40.00	3.00	1		50.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	152.00
JP42 2018 02829	CRNT18-0030-J42	5/29/18	4/1/18	Ride, Not Secured By Safety Belt- Passenger (When Required)	19.60	1.47	0.49		-	-	-	-	-	-	-	2.45	-	0.98	-	-	1.96	1.96	-	-	-	-	0.29	2.65	-	-	14.70	0.49	0.49	1.47	-	-	49.00
JP42-2018-02736	TR18-0777-J42	5/22/18	1/31/18	SPEEDING - SCHOOL ZONE	40.00	3.00	1		28.00	-	-	25	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	155.10
JP42 2018 02787	TR18-0209-J42	5/23/18	1/11/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		51.00	-	-	-		-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	173.10
JP42 2018 02785	TR18-0664-J42	5/23/18	1/22/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	102.10
JP42 2018 02600	TR18 1862-J42	5/15/18	3/12/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		63.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	165.10
JP42 2018 02421	TR18-1873-J42	5/4/18	3/22/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		51.00	-	-	-	-	-	-	5.00		2.00		-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	153.10
JP42 2018 02439	TR18-1874-J42	5/4/18	3/22/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		51.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	153.10

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Please enter disposition date.																																						
JP42-2018-02350	TR18-1902-J42	5/1/18	3/23/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		81.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	183.10
JP42-2018-02519	TR18-2027-J42	5/9/18	3/27/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	102.10
JP42-2018-02493	TR18-2056-J42	5/9/18	3/29/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		60.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	162.10
JP42-2018-02869	TR18-0594 J42	5/30/18	1/26/18	Speeding 10 percent or more above posted speed limit	3.00	0.22	0.07		-	-	-	-	-	-	-	0.37	-	0.15	-	-	0.30	0.30	2	0.01	-	1.50	0.07	0.40	-	-	2.25	0.07	0.07	0.22	-	-	11.00
JP42-2018-02749	TR18-1373-J42	5/22/18	2/27/18	Speeding 10 percent or more above posted speed limit	27.15	2.04	0.68		-	-	-	-	-	-	-	3.40	-	1.36	-	-	2.72	2.72	2	0.07	-	-	0.41	3.67	-	-	20.38	0.68	0.68	2.04	-	-	70.00
JP42-2018-02813	TR18-1466-J42	5/25/18	3/3/18	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52		7.90	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	0.31	2.81	-	-	15.61	0.52	0.52	1.56	-	-	62.00
JP42-2018-02836	TR18-1871-J42	5/29/18	3/9/18	Speeding 10 percent or more above posted speed limit	11.98	0.90	0.30		-	-	-	-	-	-	-	1.50	-	0.60	-	-	1.20	1.20	-	0.03	-	-	0.18	1.62	-	-	8.99	0.30	0.30	0.90	-	-	30.00
JP42-2018-02533	TR18-1545-J42	5/10/18	3/6/18	Speeding 10 percent or more above posted speed limit	7.19	0.54	0.18		-	-	-	-	-	-	-	0.90	-	0.36	-	-	0.72	0.72	2	0.02	-	-	0.11	0.97	-	-	5.39	0.18	0.18	0.54	-	-	20.00
JP42-2018-02442	TR18-2110-J42	5/4/18	3/30/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		60.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	162.10
JP42-2018-02418	TR18-2168-J42	5/3/18	3/24/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		90.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	192.10
JP42-2018-02414	TR18-2214-J42	5/3/18	4/3/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		45.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	147.10
JP42-2018-02434	TR18-2292-J42	5/4/18	4/8/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		81.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	183.10
JP42-2018-02819	TR18-2457-J42	5/25/18	4/16/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		60.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	162.10
JP42-2018-02652	TR18-2483-J42	5/17/18	4/17/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		45.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	147.10
JP42-2018-02580	TR18-2485-J42	5/14/18	4/17/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		75.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	177.10

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Please enter disposition date.																																						
JP42-2018-02570	TR18-2501-J42	5/14/18	4/18/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		66.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	168.10
JP42-2018-02817	TR18-2128-J42	5/25/18	4/2/18	Speeding 10 percent or more above posted speed limit	20.00	1.50	0.50		-	-	-	-	-	-	-	2.50	-	1.00	-	-	2.00	2.00	-	0.05	-	-	0.30	2.70	-	-	14.95	0.50	0.50	1.50	-	-	50.00
JP42-2018-02818	TR18-2139-J42	5/25/18	3/29/18	Speeding 10 percent or more above posted speed limit	-	-	-		25.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.00
JP42-2018-02375	TR18-2245-J42	5/2/18	4/7/18	Speeding 10 percent or more above posted speed limit	19.16	1.44	0.48		-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00
JP42-2018-02553	TR18-2385-J42	5/11/18	4/11/18	Speeding 10 percent or more above posted speed limit	19.16	1.44	0.48		-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00
JP42-2018-02888	TR18-2512-J42	5/31/18	4/18/18	Speeding 10 percent or more above posted speed limit	19.16	1.44	0.48		-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00
JP42-2018-02448	TR18-2536-J42	5/7/18	4/18/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		60.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	162.10
JP42-2018-02430	TR18-2550-J42	5/4/18	4/18/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		42.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	144.10
JP42-2018-02419	TR18-2557-J42	5/4/18	4/20/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	102.10
JP42-2018-02539	TR18-2564-J42	5/10/18	4/20/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		24.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	126.10
JP42-2018-02385	TR18-2587-J42	5/2/18	4/17/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	102.10
JP42-2018-02814	TR18-2597-J42	5/25/18	4/22/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		45.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	147.10
JP42-2018-02745	TR18-2598-J42	5/22/18	4/22/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		27.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	129.10
JP42-2018-02765	TR18-2613-J42	5/23/18	4/23/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		30.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	132.10
JP42-2018-02699	TR18-2688-J42	5/21/18	4/19/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1		60.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	162.10

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended May 31, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONS	CRF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFPREC	Receipted Amount
Please enter disposition date.																																					
JP42-2018-02396	TR18-2689-J42	5/2/18	4/19/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	81.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	183.10
JP42-2018-02842	TR18-2716-J42	5/29/18	4/27/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	66.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	168.10
JP42-2018-02654	TR18-2723-J42	5/17/18	5/4/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	51.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	153.10
JP42-2018-02625	TR18-2727-J42	5/16/18	5/5/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	75.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	177.10
JP42-2018-02808	TR18-2763-J42	5/25/18	5/7/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	30.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	132.10
JP42-2018-02669	TR18-2783-J42	5/17/18	5/8/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	54.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	156.10
JP42-2018-02831	TR18-2656-J42	5/29/18	4/26/18	Speeding 10 percent or more above posted speed limit	19.16	1.44	0.48	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00
JP42-2018-02801	TR18-2660-J42	5/24/18	4/26/18	Speeding 10 percent or more above posted speed limit	19.16	1.44	0.48	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00
JP42-2018-02833	TR18-2779-J42	5/29/18	5/7/18	Speeding 10 percent or more above posted speed limit	9.71	0.73	0.24	-	-	-	-	-	-	-	-	1.21	-	0.48	-	-	0.97	0.97	-	0.02	-	-	0.14	1.31	-	-	7.29	0.24	0.24	0.73	-	-	24.28
JP42-2018-02677	TR18-2790-J42	5/18/18	5/8/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	45.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	147.10
JP42-2018-02738	TR18-2960-J42	5/22/18	5/16/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	51.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	153.10
JP42-2018-02874	TR18-3040-J42	5/31/18	5/22/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	39.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	141.10
JP42-2018-02884	TR18-3117-J42	5/31/18	5/25/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	42.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	144.10
JP42-2018-02821	TR18-3131-J42	5/29/18	5/26/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1	-	36.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	138.10
JP42-2018-02363	TR18-1967-J42	5/1/18	3/26/18	Turn When Unsafe not in Intersection	40.00	3.00	1	-	52.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	1.00	1.00	3.00	-	-	155.00
JP42-2018-02679	TR18-2927-J42	5/18/18	5/10/18	Speeding 10 percent or more above posted speed limit	19.16	1.44	0.48	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	0.48	0.48	1.44	-	-	50.00

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of May 31, 2018

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	3/1/2016	JP42-2016-00846	-	179.00
	28	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	29	3/14/2016	JP42-2016-01071	-	179.00
	30	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	31	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	32	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	33	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	34	6/30/2016	JP42-2016-02567		50.00
	35	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	36	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	37	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	38	7/6/2016	JP42-2016-02644	JP15-07-398	105.10

EXHIBIT B

	39	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	40	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	41	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	42	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	43	7/29/2016	JP42-2016-02900		299.00
	44	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
	45	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
	46	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
2017					
	47	6/20/2017	JP42-2017-02537	CRNT17-0109-J42	167.00
				Sub-Total	$ 7,288.95
				April 2015 jail payments	219.00
				June 2015 jail payments	267.00
				Total	$ 7,774.95

EXHIBIT B

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

August 15, 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 June 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 June 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 June 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.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $43,308.56. 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 52 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), March 2018 (36), April 2018 (9), and May 2018 (91) 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*.
- 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 June 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. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:
Management should ensure that a properly completed OCA Report is submitted to 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 10th 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*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Code of Criminal Procedure Article 45.044 (a)(2), "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the defendant being assessed additional court costs and fees, in error.

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 June 2018 *Monthly Report* was submitted to the County Auditor's Office 27 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to the flooding in their office and documents needed to complete the Close-out Reports were in storage.

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

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

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

Observation No. 5:
We noted that collections for 1 of 14 days were deposited at the bank 6 days after collections were receipted. According to the Court Coordinator, the collections were not deposited on a timely basis due to flooding.

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

Failure to deposit collections on a daily basis increases the risk that loss or theft can occur.

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

Please provide written management responses to the observations noted above by August 29, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*, Exhibits , and letter dated January 9, 2017

cc: Valde Guerra, County Executive Officer

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

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

City: WESLACO, TX
Hidalgo County, Texas

PBA

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP11-2018- 02894 THRU JP11-2018-03254 $ 43,308.56 X10-A

LESS: COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 43,308.56 X3

43,720.56 (A)
~~43,308.56~~

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $ (412.00) X4-C

PA

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 43,308.56 B1	
Add: Previous Month's Bond Overtransfer May 2016 & June 2016	412.00 EXB	
Add: HCSO Monthly "D" Collections Report		
	43,720.56 (A)	
Total Remittances Made to County Treasurer	$ ~~43,308.56~~ PA	

PREPARED BY: Nuri Gustarte DATE: 7/30/18

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 08/02/2018

JUSTICE OF THE PEACE 7/30/18 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 03/2016

X2

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

Judge: GILBERTO SAENZ PBC **City: WESLACO, TEXAS**
Precinct No. 1 Place No. 1 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	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ 12,989.95 ~~12,983.95~~	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	84.90	M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	58.95 -	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	M
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	72.00	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	738.70 ~~738.71~~	M X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	239.26	M X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	968.95	M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	53.78	M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	13.44	M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	506.90	M
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	60.00	M
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-	M
Special Fees				1100-341-10-061-000-0-000	522.80	M
Deferred Disposition		C.C.P. Art. 45.051	522.80			M
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-			M
Support of Judiciary Fund ($ 6@)		LGC 133.105		1100-341-10-060-009-0-000	143.55	M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	406.61 ~~406.62~~	M
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	156.58 ~~215.53~~	M
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	(4.00) -	M
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,963.00	M
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	215.00	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(5.00) -	M
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-	M
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	M
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	M
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	M
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	67.22	M X11
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25	M
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	M
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	24.44 ~~25.00~~	M
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,734.57 ~~9,734.61~~	M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	74.97 ~~75.00~~	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.00 ~~248.00~~	M
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50	M
Indigent Legal Services Fee-JP ($6)	48	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	288.00	M
State Traffic Fee- Subtitle C ($3@)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,976.24	M
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	956.94	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,287.92	M
Birth Certificate Fee ($1.80)	15	HSC 191.022(f)		1100-207-20-000-039-0-000	27.00	M
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	M
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	474.47	M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.10	M
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-	M
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	(20.00) -	M
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	480.00	M
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	215.00	M
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-	M
ARREST /WARRANT FEES: STATE JCPT-Civil	48	C.C.P. Art. 102.011		100-20720-000-076-000	240.00	M
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,078.72 ~~1,078.73~~	M
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-	M
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	20.00	M
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-	M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	40.00	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	3424.99 ~~3,382.49~~	M
Precinct #2				1100-342-10-292-000-0-000	~~42.60~~	M
Precinct #3				1100-342-10-293-000-0-000	-	M
Precinct #4				1100-342-10-294-000-0-000	-	M
Precinct #5				1100-342-10-295-000-0-000	-	M
District Attorney Fees				1100-341-10-060-007-0-000	7.10	M
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-	M
School District Arrest Fee				1100-342-10-060-003-0-000	-	M
Fire Marshal Fee				1100-342-20-060-001-0-000	-	M
Due to Others						
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	M
Refund - Overpayments				1100-202-00-000-007-0-000	31.00 ~~1.00~~	M X3-A
Due to Others				1100-202-00-000-007-0-000	-	M
Restitution				1100-202-00-000-007-0-000	(40.00)	M
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	(6.00) -	M
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-	M
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,245.00	M
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-			
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,200.00			M
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-			M
Transcript Fees ($10)		LGC 118.121/118.123 (b)				M
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00			M
Autopsy Fees						M
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	20.00			M
Issuing other Document ($1 1st pg, .25 for each addl' pg)		LGC 118.121/118.123 (e)	5.00			M
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			M
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-			M
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	303.00	M
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	143.00	M
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	23.00	M
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 43,308.56	X1, X2

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 08/02/2018

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 15TH DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM - RF-JP-004 REVISED 01/2017

#1 V2

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

What happened to the following birth certificates: B4779, B4781, and B4795? If voided, please provide a copy of the voided certificate to the Auditor's Office.

What happened to death certificate number 6664? If voided, please provide a copy of the voided certificate to the Auditor's Office.

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CON	CSF	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SDF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	WFC	WFD	Receipted Amount
Based on the offense date, JCPT $1 was over assessed.																																							
JP11-2018-03159	99-53442-TR	6/15/18	8/31/99	USE EQUIPMENT NOT APPROVED (GLASS COATING MATERIAL)	17.00	3.00	-	53.0	-	-	15	-	5.00	-	5	-	0.25	2	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	-	3.00	-	50	-	175.25
Based on the offense date, JCD $0.25 should have been assessed.																																							
JP11-2018-03252	01-62084-TR	6/29/18	7/1/01	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 76 MPH/55 MPH	17.00	3.00	-	-	-	-	15	-	5.00	-	5	-	-	2	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	-	3.00	-	50	-	122.00
Based on the offense type, MVF $0.10 should have been assessed.																																							
JP11-2018-03009	T10-4295GS	6/6/18	7/3/10	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	141.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	-	-	278.00
JP11-2018-03076	T11-1648GS	6/11/18	2/24/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	48.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	-	-	185.00
JP11-2018-03128	T12-0202GS	6/13/18	12/30/11	DRIVING WHILE LICENSE SUSPENDED	40.00	3.00	1.00	132.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	-	-	269.00
JP11-2018-02910	12-105780-TR	6/1/18	12/24/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	66.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	30	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	183.00
JP11-2018-03069	T11-6548GS	6/11/18	10/24/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	141.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	-	-	278.00
JP11-2018-03037	T12-4747GS	6/8/18	7/21/12	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	141.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	-	-	278.00
JP11-2018-03121	TR16-4822-J11	6/13/18	10/31/16	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	5	30.00	-	1.00	1.00	-	-	3.00	50.00	-	-	172.00
JP11-2018-02935	TR17-7300-J11	6/4/18	12/13/17	Driving While License Invalid - DL	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	89.00
Based on the offense type, MVF $0.10 should not have been assessed.																																							
JP11-2018-03008	T10-4297GS	6/6/18	7/3/10	NO SAFETY BELT	40.00	3.00	1.00	50.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	-	-	-	3.00	50.00	-	-	220.10
Based on the offense date, TPDC $1 and TPDS $1 should not have been assessed.																																							
JP11-2018-02902	FTA18-0049-J11	6/1/18	12/26/12	FAILURE TO APPEAR	40.00	3.00	1.00	53.0	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	122.00
Based on number of payments, LTF was under assessed by $2. In addition, based on the first payment date, TP $25 should have been assessed.																																							
JP11-2018-03030	T13-5862GS	6/7/18	8/22/13	NO SAFETY BELT	20.00	1.50	0.50	2.0	-	-	-	-	2.50	-	-	1.00	-	-	2.00	2.00	1	-	-	20.00	-	0.30	2.70	-	15.00	-	-	-	-	-	1.50	50.00	-	-	122.00
Based on the citation appear by date, SCOF $20 should have been assessed.																																							
JP11-2018-02923	13-108726-TR	6/1/18	4/5/13	SAFETY SEAT CHILD PASS, CHILD <8	40.00	3.00	1.00	2.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	-	-	-	-	3.00	-	-	-	102.10

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CON	CSF	CVC/	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SDF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWF	TPW	UTFC	WAR	WFC	WFD	Receipted Amount
Based on the citation appear by date, SCOF $20 should have been assessed.																																							
JP11-2018-03038	T12-6240GS	6/8/18	11/2/12	SAFETY SEAT CHILD PASS, CHILD <8 SPEEDING 10% OR MORE	40.00	3.00	1.00	2.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	-	-	-	-	3.00	-	-	-	102.10
JP11-2018-03048	TR16-1822-J11	6/8/18	4/28/16	ABOVE POSTED SPEED (#)	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
TPWFr and CO were split incorrectly, should be TPWFr $28.14 and CO $4.96																																						
JP11-2018-03032	CRNT18-0186-J11	6/8/18	5/22/18	Other bass: undersize	40.00	3.00	1.00	16.2	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	16.9	5	-	-	-	-	102.10
Based on first and only payment, TP $25 shouldn't have been assessed. In addition, please enter disposition date.																																						
JP11-2018-03190	TRU18-0262-J11	6/18/18	3/5/18	Parent Contributing to Non-Attendance	40.00	3.00	1.00	8.0	-	20	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	8	0.60	5.40	-	-	25	1.00	1.00	-	-	-	-	-	-	125.00
Based on the citation appear by date, SCOF $20 should have been assessed. In addition, please enter disposition date.																																						
JP11-2018-03186	TR18-0429-J11	6/18/18	1/14/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
Based on the first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																						
JP11-2018-03126	TR18-2391-J11	6/13/18	3/25/18	Speeding 10 percent or more above posted speed limit	7.23	0.54	0.18	-	-	-	-	66.0	-	0.90	-	0.36	-	-	0.72	0.72	2	0.02	-	-	-	0.11	1.00	-	5.42	25	0.18	0.18	-	-	0.54	-	-	-	111.10
Please enter disposition date.																																						
JP11-2018-03183	T14-3759GS	6/18/18	3/18/14	NO SAFETY BELT	40.00	3.00	1.00	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	122.00
JP11-2018-03151	IBC17-0005-J11	6/14/18	9/16/16	Issuance of a Bad Check	5.68	0.43	0.14	-	-	-	-	-	-	-	-	0.28	-	-	0.57	0.57	2	-	-	-	-	0.09	0.77	-	-	-	0.14	0.14	-	-	-	-	-	7.1	17.91
JP11-2018-03167	TR17-4332-J11	6/15/18	7/2/17	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	122.10
JP11-2018-03228	TR18-0263-J11	6/19/18	1/3/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1.00	140.9	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	230.00
JP11-2018-02960	TR18-3687-J11	6/4/18	5/10/18	Operation of Vehicle w/ Expired Registration	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	69.00
JP11-2018-03141	TRU18-0282-J11	6/14/18	3/2/18	Parent Contributing to Non-Attendance	40.00	3.00	1.00	8.0	-	20	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	8	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	100.00
JP11-2018-03168	CRNT18-0082-J11	6/15/18	3/2/18	Possession or Delivery of Drug Paraphernalia	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	69.00
JP11-2018-03108	TR18-2258-J11	6/12/18	3/29/18	Ride, Not Secured By Safety Belt - Passenger	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.00

4-8-X

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

Receipt / Cause # (Please enter disposition date.)	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CON	CSF	CVC/	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SDF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	WFC	WFD	Receipted Amount
JP11-2018-03217 TR18-2673-J11	6/19/18	4/12/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03188 TR18-0212-J11	6/18/18	1/6/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	40.0	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	162.10
JP11-2018-03160 TR18-2311-J11	6/15/18	3/31/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03172 TR18-1426-J11	6/15/18	2/22/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	122.10
JP11-2018-03143 TR18-2686-J11	6/14/18	4/9/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	5	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03142 TR18-2781-J11	6/14/18	4/16/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03179 TR18-2832-J11	6/18/18	4/18/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	77.9	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	180.00
JP11-2018-03093 TR18-2949-J11	6/11/18	4/24/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03101 TR18-3008-J11	6/12/18	4/23/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03249 TR18-3009-J11	6/29/18	4/26/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	39.0	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	141.10
JP11-2018-02933 TR18-3169-J11	6/4/18	5/4/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-02945 TR18-3225-J11	6/4/18	5/6/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	90.0	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	192.10

XB-H1

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

Please enter disposition date.

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CON	CSF	CVC/	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SDF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	WFC	WFD	Receipted Amount
JP11-2018-03060	TR18-3323-J11	6/11/18	5/10/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03107	TR18-2858-J11	6/12/18	4/20/18	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	0.31	2.81	-	15.61	-	0.52	0.52	-	-	1.56	-	-	-	54.10
JP11-2018-03042	TR18-3353-J11	6/8/18	5/12/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	77.0	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	180.00
JP11-2018-03056	TR18-3386-J11	6/11/18	5/11/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	60.0	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	162.10
JP11-2018-03161	TR18-3758-J11	6/15/18	5/29/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03180	TR18-3781-J11	6/18/18	5/19/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	30.0	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	132.10
JP11-2018-02953	TR18-3799-J11	6/4/18	6/4/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03181	TR18-3903-J11	6/18/18	6/7/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10
JP11-2018-03119	TR18-3706-J11	6/13/18	5/26/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	-	3.00	-	-	-	102.10

It appears that the disposition may be incorrect, please review and revise.

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CON	CSF	CVC/	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SDF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	WFC	WFD	Receipted Amount
JP11-2018-03058	T08-1833GS	6/11/18	3/23/08	NO DRIVER'S LICENSE (WHEN UNLICENSED)	29.04	2.18	0.73	-	-	-	-	-	3.63	-	-	1.45	-	-	2.89	2.90	2	-	-	14.52	-	0.44	3.92	-	-	-	-	-	-	-	-	-	36.30	-	-	100.00
JP11-2018-03162	TR17-5166-J11	6/15/18	8/15/17	Speeding 10 percent or more above posted speed limit	16.95	1.27	0.42	36.9	-	-	-	-	-	2.12	-	0.85	-	-	1.70	1.71	2	0.04	-	8.48	-	0.25	2.29	-	12.72	25	0.42	0.42	-	-	1.27	21.19	-	-	136.00
JP11-2018-03200	TRU18-0308-J11	6/18/18	1/17/18	Parent Contributing to Non Attendance	16.60	1.24	0.41	8.0	-	8.29	-	-	-	-	-	0.83	-	-	1.66	1.66	2	-	-	-	B	0.25	2.24	-	-	25	0.41	0.41	-	-	-	-	-	-	77.00

CH-8X

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of June 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		412.00

Exhibit B

COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
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EDINBURG, TEXAS 78539

July 25, 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 June 2018

Dear Judge Morales:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of June 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 June 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

- 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 receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* that were returned by the defendant to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Total collections for the month of June 2018 were $24,462.98. 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 12 receipts issued in June 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 May 2018 (6) 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 June 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 OCA Reports 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.

Observation No. 3:
We randomly selected 10 of 35 *Scofflaw Release Forms* for the month of June 2018. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not being utilized; instead an old *Scofflaw Release Form* prescribed by the Information Technology Department was used.
2. The *Scofflaw Release Forms* and "motion/order to dismiss" form were not consistently scanned and attached to *Odyssey*.
3. *Scofflaw Release Forms* were issued prior to the District Attorney signing the "motion/order to dismiss" form.
4. A copy of the signed "motion/order to dismiss" form and official County receipt was not attached to the *Scofflaw Release Form*.
5. The new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* for cases where the outstanding fine was reduced.
6. Copy of the evidence that jail time credit was completed was not scanned and attached to *Odyssey*.
7. Copy of the evidence that jail time credit was completed was not attached to the *Scofflaw Release Form*.

According to the Court Coordinator, the scofflaw procedures were not followed due to an oversight.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form*. Individuals who are flagged "Scofflaw" will not be able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if:

1. The outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived.
    a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.

b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official County receipt must be attached to the *Scofflaw Release Form* as proof of payment. An approved *Scofflaw Release Form* without a copy of the official County receipt is not valid.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.

2. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the *Scofflaw Release Form*.
   a. The "motion/order to dismiss" form should not be pre-signed by the District Attorney/ Designee and the Justice of the Peace.
   b. The "motion/order to dismiss" form may only be signed by the District Attorney/Designee or the Justice of the Peace if it has been pre-printed with the docket number and defendant's name.
   c. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
   d. A copy of the signed "motion/order to dismiss" form must be attached to the *Scofflaw Release Form*.
   e. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
   f. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey*.

3. If jail time credit is granted, evidence that jail time credit was completed must be provided by the defendant prior to issuance of the *Scofflaw Release Form*. The evidence must contain the: defendant's name, jail facility name, and dates served.
   a. The court order/judgment form authorizing the jail time credit should not be pre-signed by the Justice of the Peace.
   b. The Justice of the Peace should only sign the court order/judgment form if it has been pre-printed with the docket number and defendant's name.
   c. The court order/judgment form must be scanned and attached to *Odyssey*.
   d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the evidence that the jail time service was completed.
   e. A copy of the evidence that the jail time credit was completed must be attached to the *Scofflaw Release Form* (i.e., letter or receipt from jail facility).
   f. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release form*.
   g. The court order/judgment form, approved *Scofflaw Release Form*, and evidence that jail time credit was completed must also be scanned and attached to *Odyssey*.

Failure to properly implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and the procedures for the Scofflaw program are properly followed.

Observation No. 4:
We noted that 13 of 41 online credit card transactions were receipted 2 to 6 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, one payment was receipted late due to an oversight and the remaining 12 were receipted late since their computers were being moved to a different location.

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 August 17, 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 A. Duran

Maria Arcilia Duran, CPA,
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A.

cc: Valde Guerra, County Executive Officer

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

PBC

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2018-02450 through JP12-2018-02674		$ 24,462.98 ✓ X9-a,
LESS: COST ON DEPOSIT		0.00 -	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		0.00 -	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		**$ 24,462.98**	X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		$ 24,462.98	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ (0.00)	X4-a2

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 24,462.98 B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$ 0.00 -	
Total Remittances Made to County Treasurer	$ 24,462.98 (A)	

PREPARED BY: Jessica Calderon **DATE:** 7-6-18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 7/18/18
43 7/23/18

JUSTICE OF THE PEACE

7-5-2018
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/2017

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

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 4,935.11
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	12.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	419.48
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	130.90
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	552.94
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	110.33
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	27.58
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	314.32
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-062-000-0-000	317.70
Deferred Disposition		C.C.P. Art. 45.051	197.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	78.56
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	265.54
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	60.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,042.84
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	118.26
STATE COURT COSTS AND FEES:					
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	137.92
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.57
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	19.64
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	5,502.65
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	58.94
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.84
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.17
Indigent Legal Services Fee-JP ($6)	54	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	324.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,571.20
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	527.56
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	702.27
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	257.18
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	9.83
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	300.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	540.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	116.26
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	54	GC 51.971 (a)		1100-207-20-000-076-0-000	270.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	677.77 ~~637.46~~
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	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	5.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	2566.12 ~~2,606.43~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	0.00 ~~5.00~~
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	0.00 ~~5.00~~
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	90.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,365.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,350.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 24,462.98

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: en 7/18/18 RC 7/24/18
47 7/23/18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CFF	CHS	CHSJP	CVCA	DPS	DPSr	EFF	FA	IDRF	IND	JCD	JCPT	JCPTC	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WARr	WFDPS	WRISSFEE	Receipted Amount
Based on offense, MVF should be assessed.																																					
JP12-2018-02551	T10-4310J12	6/8/2018	12/12/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	-	3	1	-	5	-	-	-	2	-	-	-	-	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	50	-	-	137
JP12-2018-02613	T12-1618J12	6/15/2018	12/22/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	-	3	1	-	5	-	-	-	2	-	-	-	-	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	50	-	-	137
Please scan and enter the motion and order to dismiss.																																				
JP12-2018-02511	TR15-1206-J12	6/6/2018	10/15/2015	DISPLAY REGISTRATION INSIGNIA-WRONG, ALTERED, OR OBSCURED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
JP12-2018-02510	TR15-1204-J12	6/6/2018	10/15/2015	RIDE, NOT SECURED BY SAFETY BELT-DRIVER (12-1-85) (#)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
JP12-2018-02550	T10-4310J12VPTA	6/8/2018	10/14/2011	VIOLATE PROMISE TO APPEAR (UNIFORM ACT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
Please enter disposition date.																																				
JP12-2018-02482	TR18-1899-J12	6/4/2018	4/6/2018	Ride, Not Secured by Safety Belt - Driver	11.2	-	0.84	0.28	-	-	1.4	-	-	0.56	-	-	-	-	1.12	1.12	2	-	-	-	-	-	0.17	1.51	8.4	0.28	0.28	0.84	-	-	-	30
JP12-2018-02648	TR18-1901-J12	6/19/2018	4/7/2018	No Drivers License - When Unlicensed not CDL(#)	40	-	3	1	-	-	5	-	-	2	-	-	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	1	1	-	-	-	-	69.1
JP12-2018-02565	TR18-2442-J12	6/11/2018	4/21/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	-	3	1	-	-	5	-	-	2	-	-	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	-	-	102.1
JP12-2018-02491	TR18-2550-J12	6/4/2018	5/5/2018	Driving While License Invalid - DL	34.58	-	2.59	0.86	-	-	4.32	-	-	1.73	-	-	-	-	3.46	3.46	2	0.09	-	-	-	-	0.52	4.67	-	0.86	0.86	-	-	-	-	60
LTF should be assessed.																																				
JP12-2018-02641	T01-0707J12	6/18/2018	2/2/2001	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 65 MPH/55 MPH	9.9	-	1.75	-	8.73	2.91	-	-	2.91	-	-	0.15	1.15	-	-	-	-	-	-	-	-	11.64	-	-	-	-	-	1.75	-	29.11	-	70
Please ensure that Writ issuance fee should have been assessed.																																				
JP12 2018-02479	SC18-0089-J12	6/1/2018			-	25	-	-	-	-	-	10	-	-	6	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	51

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 25, 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 June 2018

Dear Judge Contreras:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of June 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 June 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:
In conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

- 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 receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $83,328.67. 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 8 receipts issued in June 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 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), March 2018 (10), April 2018 (6), and May 2018 (8) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. 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 June 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 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. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing payments received through the mail.

Observation No. 4:
We noted that 2 of 63 online credit card transactions were receipted 2 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the payments were not receipted timely 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 August 17, 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

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

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

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	JP21-2018-04074	THRU JP21-2018-04739	$ 83,328.67 ✓
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS: COST ON DEPOSIT	0.00 -	
ADD: COST ON DEPOSIT LIQUIDATED	0.00 -	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 83,328.67	
Less: Total amount of remittances to County Treasurer (From Part II)	83,328.67	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ (0.00)	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 83,328.67	
Add: Previous Month's Bond Overtransfter	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	$ 83,328.67	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 7-3-18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/20/18 7/24/18

Judge Bobby Contreras 7/3/18
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 02/2018

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

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-063-000-0-000	$ 27,792 02
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	150 00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102 017 (b)			
Courthouse Security Fund JP ($1)		C.C.P. Art. 102 017		1241-341-10-060-001-0-000	1,035 35
Justice Court Technology Fund ($4)		C.C.P. Art. 102 0173		1245-341-10-063-000-0-000	341 00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1242-341-10-060-000-0-000	1,372 47
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (e)		1100-341-10-060-001-0-000	30 00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-002-0-000	7 50
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		1100-341-10-060-003-0-000	698 00
Teen Court Program Adm. Fee (Up to $10 00)		C.C.P. Art. 45 052 (e)		1100-341-10-060-004-0-000	100 00
Special Fees				1100-341-10-060-005-0-000	-
Deferred Disposition		C.C.P. Art. 45 051	$ 63.00	1100-341-10-063-000-0-000	223 00
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 160 00		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	204 60
Traffic Fee ($3)		T.R.C. 542 403		1100-341-10-063-000-0-000	537 00
Child Safety ($20-$25)		C.C.P. Art. 102 014 (c)		1100-341-10-060-011-0-000	50.00 -
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	48 00
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,742 33
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	326.00 327.00
STATE COURT COSTS AND FEES:					
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	1.00 0.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00 10.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13735.66 13,758.66
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00 90.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	4.00 2.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102 075		1100-207-20-000-029-0-000	0.50 -
Indigent Legal Services Fee- JP ($6)	292	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,752 00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,340 00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,364 00
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	1,841 40
Birth Certificate Fee ($1 80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	682 00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	26 30
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.00 60.00
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	240 00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,920 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-207-20-000-073-0-000	328.00 327.00
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118 018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	292	GC 51 971 (a)		1100-207-20-000-076-0-000	1,460.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102 011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1780.00 1,680.00
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	215.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	4305.00 4,910.00
Precinct #3				1100-342-10-293-000-0-000	200.00
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	100 00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	106 90
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	72 00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,933 14
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,442 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118 122	7,300 00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	20 00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20 00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	95 00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	7 00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ec 7/20/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 83,333.67

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 02/2018

83328.67

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSFSZ	DEL	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SOWRTPS	STF	TPDC	TPDS	UTFC	WRISSFEE	Receipted Amount
Based on offense date, CCC should be $17.00. In addition, JCPT $2.00, CVCA $15.00, FA $5.00, JCD $0.50, and CMI $0.50 should be assessed.																															
JP21-2018-04117	CR-0966-04-21	6/4/2018	9/8/2003	ISSUANCE OF BAD CHECK	40	3	-	25	-	-	-	-	-	-	4	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	74
Based on offense, MVF should NOT be assessed.																															
JP21-2018-04460	CR-3372-13-21	6/19/2018	6/29/2013	NO SAFETY BELT	40	3	1	50	-	60.03	5	-	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	3	-	260.13
TPDC and TPDS should be split $1.00 each.																															
JP21-2018-04129	CR-1080-14-21	6/5/2018	2/15/2014	OVER WEIGHT GROUP OF AXLE 5000-10000LBS	40	3	1	300	-	116.7	5	-	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	2	-	-	505.7
Based on offense, Child safety fee- school zone should NOT be assessed.																															
JP21-2018-04274	TR17-10441-J21	6/12/2018	12/26/2017	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40	3	1	200	25	-	-	5	-	2	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	1	1	3	-	347.1
Based on the disposition, county fine should NOT be assessed.																															
JP21-2018-04618	TR18-3705-J21	6/25/2018	5/22/2018	Ride, Not Secured by Safety Belt - Driver	40	3	1	0.1	-	-	-	5	10	2	4	4	2	-	-	-	-	-	0.6	5.4	-	30	1	1	3	-	112.1
Based on offence, STF and UTFC should NOT be assessed.																															
JP21-2018-04608	TR18-4463-J21	6/25/2018	5/25/2018	Excessive Air Loss Rate	40	3	1	100	-	-	-	5	-	2	4	4	2	-	-	-	-	-	0.6	5.4	-	30	1	1	3	-	202
JP21-2018-04730	TR18-4500-J21	6/29/2018	6/5/2018	Driver Vehicle Inspection Report(s) (Failed to repair before dispatch)	40	3	1	102	-	-	-	5	-	2	4	4	2	-	-	-	-	-	0.6	5.4	-	30	1	1	3	-	204
Based on the Writ of commanding service returned, the writ service fee should be for constable pct 2.																															
JP21-2018-04421	LT18-1126-J21	6/15/2018			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	-	-	-	-	5	205

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 15, 2018

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

Re: *Monthly Fines and Fees Report* for June 2018

Dear Judge Muñoz:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of June 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 June 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $106,451.76. 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 21 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 August 2015 (8), September 2015 (2), October 2015 (10), November 2015 (15), December 2015 (9), April 2016 (1), May 2016 (17), July 2016 (16), August 2016 (1), September 2016 (13), October 2016 (10), and May 2018 (7) are pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

Observation No. 2:
Copies of the January 2015 through June 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. 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*, 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 submitted to the County Auditor's Office may result in improper reporting to the State.

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

Observation No. 3:
We noted that collections for 18 of 20 days were deposited at the bank 2 to 6 days after collections were receipted. According to the Court Coordinator, deposits are not made daily due to limited staff and a heavy workload.

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

Failure to deposit collections at the bank on a daily basis increases the risk that loss or theft can occur.

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

Observation No. 4:
We noted that 1 cash bond (CRNT16-0241-J2) posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bond was received on October 4, 2016 (see Exhibit B). According to the Court Coordinator, the bond has not been forfeited due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Code of Criminal Procedure §45.044 (a)(2), "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the defendant being assessed additional court cost and fees, in error.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 5:
We noted that 2 of 74 online credit card transactions were receipted 2 to 4 days after date of transaction. Furthermore, 1 of 74 online credit card transactions was receipted 45 days after the date of the transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were receipted late 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 August 29, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

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

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP2-2 2018-04161 THRU JP2-2 2018-04835 $ 106,451.76 ✓ x9-a,

LESS: COST ON DEPOSIT 0.00 - x7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 106,451.76 x3

Less: Total amount of remittances to County Treasurer (From Part II) 108901.76 (A) ~~$ 106,232.76~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (2450.00) ~~219.00~~ x4-a,10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~$ 106,232.76~~	106,451.76	B ✓
Add: Previous Month's Bond Overtransfer 0.1 2016	50.00	Ex.b ✓	
Add: HCSO Monthly "D" Collections Report July 2015	2400.00	~~$0.00~~ x4-b ✓	
Total Remittances Made to the County Treasurer	108901.76 (A) ~~$ 106,232.76~~		

PREPARED BY: DATE: 7-2-2018

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

JAIME J. MUNOZ PRCT. 2 PL. 2 HIDALGO COUNTY, TEXAS JUSTICE OF THE PEACE

AUDITED BY: ~~THE HIDALGO~~ COUNTY AUDITOR'S OFFICE
DATE: en 7/26/2018 47 7/27/18 CV

JUSTICE OF THE PEACE 7-2-2018 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

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

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 41,998.17
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	262.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,303.07
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	430.35
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,733.42
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	870.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	1,402.93
Deferred Disposition		C.C.P. Art. 45.051	1,296.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	106.23		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	258.23
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	667.87
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	24.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,712.47
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	417.35
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	17,282.22
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	169	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,014.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,648.70
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,721.42
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,315.92
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	852.71
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	31.66
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	120.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,690.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	417.35
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	169	GC 51.971 (a)		1100-207-20-000-076-0-000	845.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2,043.12
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	-
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	15.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	8765.00 8,620.00
Precinct #3				1100-342-10-293-000-0-000	2,325.00
Precinct #4				1100-342-10-294-000-0-000	1,425.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	86.61 286.61
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	45.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	36.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	2,665.29
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4540.00 4,485.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	4,200.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
~~Transcript Fees ($10)~~		~~LGC 118.121/118.123 (b)~~	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	265.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	$5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	20.00		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	110.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 106,451.76

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/26/2018
7/23/18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Jaime Munoz

Schedule of Adjustments

For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Disp/Judgment Date	ABST	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CSFSZ	DD	DEL	DPS	DPSr	DSCr	EFF	FA	IDRF	IND	JCD	JCPT	JCPTC	JCTF	JSF	JURY	LTF	MVF	SCOF	SF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WARr	WFDA	WFPREC 22	WRIT	Receipted Amount
Based on the case documents, abstract of judgement fee should NOT be assessed twice. Please adjust to writ issuance/filing fee.																																											
JP22-2018-04573	LT18-0488-J22	6/21/2018			06/05/2018	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Based on offense, MVF should be assessed.																																											
JP22-2018-04246	CR0343-11-2	6/5/2018	12/16/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	06/05/2018	-	40	-	3	1	-	166	-	-	-	90.9	5	-	-	-	-	2	-	-	-	-	4	4	-	2	-	20	-	0.6	5.4	-	-	-	-	-	-	50	-	393.9
JP22-2018-04178	CR2803-12-2	6/1/2018	6/2/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	06/01/2018	-	40	-	3	1	-	66	-	-	-	45.9	5	-	-	-	-	2	-	-	-	-	4	4	-	2	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	198.9
Please enter disposition date.																																											
JP22-2018-04456	IBC17-0099-J22	6/14/2018	12/8/2016	Issuance of a Bad Check		-	29.29	-	2.2	0.73	-	-	-	-	-	-	-	-	-	-	-	1.46	-	-	-	-	2.93	2.93	-	2	-	-	-	0.44	3.95	-	0.73	0.73	-	-	36.61	-	-	84
JP22-2018-04634	TR18-3477-J22	6/25/2018	4/29/2018	No Drivers License - When Unlicensed not CDL(#)		-	40	-	3	1	-	65.9	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	-	1	1	-	-	-	-	-	135
JP22-2018-04305	TR18-3659-J22	6/7/2018	5/5/2018	No Drivers License - When Unlicensed not CDL(#)		-	40	-	3	1	-	65.9	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	-	1	1	-	-	-	-	-	135
JP22-2018-04175	TR18-1870-J22	6/1/2018	3/2/2018	Speeding 10 percent or more above posted speed limit		-	40	-	3	1	-	87	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	-	1	1	-	-	-	-	-	135
Based on the disposition, county fine should NOT have been assessed. Please adjust the $13.00 to deferred disposition or as an overpayment.																																											
JP22-2018-04664	TR17-2566-J22	6/25/2018	4/27/2017	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL		-	40	-	3	1	-	13	-	-	-	-	-	5	10	-	-	2	-	-	-	-	4	4	-	2	0.1	20	-	0.6	5.4	-	1	1	-	-	-	-	-	189.1
LTF should be assessed.																																											
JP22-2018-04593	TR18-0704-J22	6/21/2018	1/26/2018	Changed Lane When Unsafe(#)	06/21/2018	-	-	-	-	-	-	52.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112.1
Based on offense, CRF and County fine should be split 50% each.																																											
JP22-2018-04513	TR18-1792-J22	6/15/2018	3/1/2018	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	06/15/2018	-	40	-	3	1	-	50	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	-	-	-	0.6	5.4	30	1	1	3	-	-	-	-	52.9
Based on deferred disposition, CRF should NOT be assessed.																																											
JP22-2018-04240	TR18-2804-J22	6/5/2018	4/8/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		-	40	-	3	1	-	-	12.5	-	12.5	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	-	-	-	0.6	5.4	30	1	1	3	-	-	-	-	152
JP22-2018-04263	TR18-3816-J22	6/6/2018	5/4/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	06/04/2018	-	40	-	3	1	-	-	12.5	-	12.5	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	30	1	1	3	-	-	-	-	127.1
Based on offense, CRF and County fine should be split 50% each.																																											
JP22-2018-04791	TR18-4018-J22	6/29/2018	5/8/2018	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	06/29/2018	-	40	-	3	1	-	50	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	30	1	1	3	-	-	-	-	127.1
Did the offense occur within a School Zone? If not, Child Safety Fee - School Zone should NOT be assessed.																																											
JP22-2018-04220	TR18-3827-J22	6/4/2018	5/10/2018	SPEEDING - ZONED (INCLEMENT WEATHER, SIGNS POSTED, MILITARY ZONE, BEACH)	06/04/2018	-	40	-	3	1	-	234	-	25	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	-	-	-	0.6	5.4	30	1	1	3	-	-	-	-	152
Based on offense, STF and UTFC should NOT be assessed.																																											
JP22-2018-04624	CRNT18-0306-J22	6/22/2018	5/25/2018	Operate All Terrain Vehicle on Public Roadway	06/22/2018	-	40	-	3	1	-	200	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	30	1	1	3	-	-	-	-	361.1
JP22-2018-04623	CRNT18-0305-J22	6/22/2018	5/25/2018	Operate All Terrain Vehicle w/out a Helmet	06/22/2018	-	40	-	3	1	-	200	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	30	1	1	3	-	-	-	-	302.1
JP22-2018-04536	TR18-4307-J22	6/18/2018	5/31/2018	Fail to Secure Load / Improperly Secure Load	06/18/2018	-	40	-	3	1	-	102	-	-	-	-	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	-	-	0.6	5.4	30	1	1	3	-	-	-	-	302.1
Delinquent was under assessed $9.05.																																											
JP22-2018-04351	TR17-1255-J22	6/8/2018	3/22/2017	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	06/08/2018	-	40	-	3	1	-	102	-	-	-	67.2	-	5	-	-	-	2	-	-	-	-	4	4	-	2	0.1	20	-	0.6	5.4	30	1	1	3	-	-	-	-	291.53
Delinquent was over assessed $8.31. Please adjust it to deferred disposition or if approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																																											
JP22-2018-04427	CR6982-06-2	6/13/2018	11/24/2006	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 72 MPH/60 MPH		-	40	-	3	1	-	-	-	-	-	45.6	5	-	-	-	-	-	-	-	-	-	4	4	-	2	-	20	-	0.6	3.4	30	-	-	3	-	-	-	-	161.60
Delinquent was over assessed $40.38. Please adjust it to deferred disposition or if approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																																											
JP22-2018-04428	CR6983-06-2	6/13/2018	11/24/2006	FAIL MAINTAIN FINANCIAL RESPONSIBILITY		-	40	-	3	1	-	-	-	-	-	77.4	5	-	-	-	-	-	-	-	-	-	4	4	-	2	-	20	-	0.6	3.4	-	-	-	-	-	-	-	-	160.40
Delinquent was under assessed $0.12.																																											
JP22-2018-04702	CR5037-03-2	6/26/2018	10/21/2003	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 76 MPH/60 MPH	03/30/2004	-	17	-	3	-	0.5	48.5	-	-	-	61.5	5	-	-	-	5	-	-	0.5	2	-	4	-	-	2	-	20	-	-	-	30	-	-	3	50	-	-	-	267

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit

Year	Receipt Date	Docket No.	Bond Amount
2016			
	10/4/2016	CRNT16-0241-J22	50.00
		Total	50.00

Exhibit B

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



EDINBURG, TEXAS 78539

July 26, 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 June 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 June 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 June 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $160,167.27. 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 18 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 month of May 2018 (3) are still pending to be completed. According to staff, adjustments were not completed due to an oversight.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:
Copies of the January 2015 through June 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, incorrect copies of OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were submitted to the County Auditor's Office. According to Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:
Management should ensure that a properly completed OCA Report is submitted to 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 August 17, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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) JP31-2018-07333 THRU JP31-2018-08380 $ 160,167.27

LESS:	COST ON DEPOSIT	0.00 -
ADD:	COST ON DEPOSIT LIQUIDATED	0.00 -
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 160,167.27
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 160,167.27 (A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 160,167.27	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 160,167.27 (T)	

PREPARED BY: Debra Gonzalez DATE PREPARED: 7/3/2018 13:27

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 7/23/18

JUSTICE OF THE PEACE 7-30-18
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 1/17

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

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

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
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 57,461.93
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	474.30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	500.00
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)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,426.82
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	808.94
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,235.76
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	420.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	105.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,636.00
Motor Vehicle Adm. Fee ($10-$20) (Biannual 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	330.00
Special Fees				1100-341-10-065-000-0-000	1,466.74
Deferred Disposition		C.C.P. Art. 45.051	1,192.80		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	273.94		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	484.17
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,447.18
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	225.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,987.87
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	786.94
STATE COURT COSTS AND FEES:					
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	525.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	32,277.69
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	176	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,056.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	14,471.81
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,227.76
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,353.49
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,609.89
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	64.80
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,760.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	786.94
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	176	GC 51.971 (a)		1100-207-20-000-076-0-000	880.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,746.97
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	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	245.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	7275.00 -7,275.00
Precinct #4				1100-342-10-294-000-0-000	350.00 -150.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
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	319.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	5,816.52
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,551.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,400.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	130.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	52.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	6.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(h); CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 160,167.27

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: on 7/23/2018

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Disp/Judgment Date	CCC	CHS	CHSJP	CO	CRF	DD	DEL	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFCONST3	Receipted Amount
Based on offense, MVF should be assessed.																																		
JP31-2018-07592	CR10-00720-J31	6/6/2018	1/26/2010	UNAPPROVED WINDOW TINT	06/06/2018	40	3	1	53	-	-	66.9	5	-	-	2	4	4	2	-	20	0.6	5.4	-	-	30	-	-	-	-	-	3	50	289.9
JP31-2018-07584	CR10-04399-J31	6/6/2018	7/7/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	06/06/2018	40	3	1	66	-	-	60.9	-	-	-	2	4	4	2	-	20	0.6	5.4	5	-	-	-	-	-	-	-	-	50	263.9
JP31-2018-07870	TR17-17078-J31	6/15/2018	8/2/2017	Speeding	06/15/2018	40	3	1	-	-	-	-	-	-	-	2	4	4	2	-	20	0.6	5.4	-	5	30	-	-	-	-	-	3	-	120
Based on offense, MVF should NOT be assessed.																																		
JP31-2018-07588	CR10-04402-J31	6/6/2018	7/7/2010	EXPIRED MOTOR VEHICLE INSPECTION	06/06/2018	40	3	1	52.9	-	-	66.9	-	-	-	2	4	4	2	0.1	20	0.6	5.4	5	-	30	-	-	-	-	-	3	50	289.9
JP31-2018-07943	TR18-8725-J31	6/18/2018	6/5/2018	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	06/18/2018	40	3	1	99	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	201.1
Based on the offense on the citation ticket, parked on a handicapped spot, UTFC and STF should NOT be assessed.																																		
JP31-2018-08104	CRNT18-0154-J31	6/22/2018	2/12/2018	PRK AS TO BLCK ACCESS,CURB RAMP,ARCHITECT IMPROV DESGND AID HANDICAPPD	04/19/2018	-	3	1	52.9	-	-	-	-	5	-	-	4	-	2	-	-	-	-	-	-	30	2.5	10	-	-	12.5	3	-	125.9
Based on offense, child safety fee- school zone should be assessed.																																		
JP31-2018-07340	TR18-4641-J31	6/1/2018	3/26/2018	Pass School Bus	05/02/2018	40	3	1	197.9	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	300
Based on deferred disposition, CRF should NOT be assessed.																																		
JP31-2018-07979	TR18-6285-J31	6/18/2018	4/16/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	3	1	-	12.5	12.5	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	127.1
JP31-2018-07981	TR18-6286-J31	6/18/2018	4/16/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	3	1	-	12.5	12.5	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	127.1
Based on disposition date, time payment should be assessed.																																		
JP31-2018-07457	TR17-1466-J31	6/4/2018	1/1/2017	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	06/06/2017	40	3	1	175	-	-	-	-	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	1	1	-	-	-	264
Enter disposition date.																																		
JP31-2018-07845	TR17-19315-J31	6/14/2018	10/7/2017	Driving While License Invalid - DL		40	3	1	33	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	1	1	-	-	-	122.1
JP31-2018-07626	TR17-23605-J31	6/7/2018	12/12/2017	EXPIRED DRIVER LICENSE (#)		40	3	1	65.9	-	-	-	-	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	1	1	-	-	-	154.9
JP31-2018-07987	TR17-23637-J31	6/18/2018	12/17/2017	Equipment Violation		40	3	1	147.9	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	250
JP31-2018-08113	TR17-23664-J31	6/22/2018	12/18/2017	Passing Emergency Vehicle-Fail to Vacate Lane		40	3	1	52.9	-	-	-	-	-	-	2	4	4	2	0.1	-	0.6	5.4	-	5	30	-	-	1	1	-	3	-	155
JP31-2018-08107	TR18-1565-J31	6/22/2018	1/19/2018	Equipment Violation		40	3	1	147.9	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	250
JP31-2018-07818	TR18-7009-J31	6/14/2018	5/2/2018	Speeding 10 percent or more above posted speed limit		40	3	1	21	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	123.1
JP31-2018-07716	TR18-7320-J31	6/11/2018	5/13/2018	No Drivers License - When Unlicensed not CDL(#)		40	3	1	65.9	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	135
Delinquent was under assessed $2.77.																																		
JP31-2018-08259	TR16-2292-J31	6/27/2018	3/5/2016	RIDE, NOT SECURED BY SAFETY BELT-DRIVER	06/27/2018	15.75	1.18	0.39	50.00	-	-	20.33	-	1.97	3.94	0.79	1.57	1.57	2.00	-	7.87	0.24	2.13	-	-	11.81	-	-	0.39	0.39	-	1.18	-	123.50

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 27, 2018

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

Re: *Monthly Fines and Fees Report* for June 2018

Dear Judge Ochoa:

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

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $119,615.58. 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 96 receipts issued in June 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (13); June 2015 (70); August 2015 (81); September 2015 (69); October 2015 (126); November 2015 (40); December 2015 (26); January 2016 (32); February 2016 (68); March 2016 (65); April 2016 (31); May 2016 (23); June 2016 (16); July 2016 (23); August 2016 (33); September 2016 (17); October 2016 (21); November 2016 (12); December 2016 (6); January 2017 (6); February 2017 (24); March 2017 (30); April 2017 (31); May 2017 (38); June 2017 (38); July 2017 (37); August 2017 (26); September 2017 (15); October 2017 (18); November 2017 (31); December 2017 (16); January 2018 (1); and March 2018 (49) are still pending to be completed. The Court Coordinator and other staff are actively working on the adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:
Copies of the Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of January 2014 through June 2014 and September 2014 through June 2018 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that 7 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bonds have not been forfeited due to issues encountered with *Odyssey*. Assistance from 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 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted that collections for 6 of 20 days were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, the deposits were not made timely due to being understaffed.

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

Failure to deposit collections daily increases the risk that loss or theft can occur.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank daily.

Observation No. 5:
We noted that 26 of 180 online credit card transactions processed during the month of June 2018 were receipted 4 to 24 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to 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 the Court Coordinator verifies that all 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 August 17, 2018.

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

Respectfully,

Maria A. Duran PT

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2018-05269 THRU	JP32-2018-06052	$ 119,615.58 ~~119,363.58~~
Sheriff's "D" Report	(Receipt #s)	THRU	
LESS: COST ON DEPOSIT			-
ADD: COST ON DEPOSIT LIQUIDATED			-
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			119,615.58 $ ~~119,363.58~~
Less: Total amount of remittances to County Treasurer (From Part II)			$123,417.93 -
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			(3,802.35) ~~119,363.58~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$119,615.58	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Sept. '15, Dec. '15, Oct. '16, Nov. '16	3,199.25	
Add: HCSO Monthly "D" Collections Report Aug. 2015	663.10 $0.00	
Total Remittances Made to County Treasurer	$123,417.93 -	

PREPARED BY: _____ DATE PREPARED: 6/3/18

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

Marcos Ochoa 7/3/18
JUSTICE OF THE PEACE / DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

RECEIVED
JUL 10 2018
HIDALGO COUNTY AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 07/23/18

7/24/18
7/26/18

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

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

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					41,809.52
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ ~~41,457.52~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	117.30 -
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	407.80 ~~487.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	~~40.00~~
LOCAL COURT COSTS AND FEES:					1,894.08
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~1,897.53~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	626.37 ~~627.52~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,517.45 ~~2,522.05~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	(13.17) -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	(3.29) -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,269.36 ~~1,271.36~~
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	33.34 -
Special Fees				1100-341-10-066-000-0-000	1,657.21 ~~1,628.90~~
Deferred Disposition		C.C.P. Art. 45.051	1,628.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	28.31		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	375.81 ~~376.50~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,248.84 ~~1,249.29~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	176.65 ~~1.65~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	78.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,480.28 ~~3,496.82~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	603.77 ~~604.92~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	~~(5.00)~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	~~(2.50)~~
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	1.50 ~~(2.00)~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	(16.47) ~~1.00~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00 -
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	25,162.54 ~~25,208.54~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00 ~~45.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	5.00 ~~4.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	75	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	450.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12,468.47 ~~12,462.93~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,509.45 ~~2,514.05~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,380.36 ~~3,386.57~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	~~28.31~~
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,250.73 ~~1,253.03~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	48.33
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	414.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	750.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	599.77 ~~600.93~~
Texas Home Visiting Program Contribution ($5)	75	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	0.30
ARREST /WARRANT FEES: STATE SCPT-Civil		C.C.P. Art. 102.011		1100-207-20-000-076-0-000	~~375.00~~
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,106.41 -
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	250.00 ~~255.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	4,865.00 ~~4,970.00~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	~~117.30~~
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees				1100-202-00-000-014-0-000	5,582.95
Warrant Fees/Out of County Service Fees DT: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	22.51 ~~130.51~~
Due to Others				1100-202-00-000-012-0-000	~~5,582.95~~
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	108.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,940.25 ~~2,183.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Trial Prem Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,875.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing Other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	~~175.00~~ 10.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	78.00		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	~~10.25~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	~~414.00~~
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 119,613.35 ~~119,027.51~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 07/23/18

RECEIVED
JUL 10 2018
HIDALGO COUNTY AUDITOR

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 11/2014

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC/	DD	DEL	DPS	DPSI	DSC/	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCOI	SJFC	SJFS	SO	STF	SV50	TP	TPDI	TPD'	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
Based on the warrant issued date, WFDPS should be $35.																																													
JP32-2018-05713	F98-02-584	6/15/18	2/15/98	NO LIABILITY INSURANCE	17	3.0	-	-	175.00	-	-	15	-	87.98	5	-	-	5	-	0.25	1	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	381.23
DEL was under assessed, should be $151.95. Please call the Auditor's office for instructions																																												
JP32-2018-06001	T03-2946MO	6/29/18	7/14/03	NO LIABILITY INSURANCE	17	3.0	-	0.5	-	-	-	15	-	24.70	5	-	-	5	-	0.50	2	4.0	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50.0	-	-	-	148.70
DEL was under assessed, should be $77.85. Please call the Auditor's office for instructions																																												
JP32-2018-06002	T03-2947MO	6/29/18	7/14/03	UNAPPROVED WINDOW TINT	17	3.0	-	0.5	132.50	-	-	15	-	68.10	5	-	-	5	-	0.50	2	4.0	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	3.0	-	50.0	-	-	-	327.60
DEL was over assessed, should be $78.92. If approved by the Justice of the Peace, refund amount. If not, please call the Auditor's office																																												
JP32-2018-06045	T04-0331MO	6/29/18	12/31/03	NO LICENSE PLATE LIGHT	17	3.0	-	0.5	106.07	-	-	15	-	78.93	-	-	-	5	-	0.50	2	4.0	-	2	-	-	-	-	-	20	-	-	5	30	-	-	-	3.0	-	-	-	-	50	342.00
SO $50 was over assessed and Sor $5 was under assessed.																																												
JP32-2018-05406	T09-4984MO	6/5/18	8/27/09	CHANGED LANE WHEN UNSAFE	40	3.0	1.0	-	106.00	-	-	-	-	82.80	-	-	-	-	2.0	-	-	4.0	4.0	2	-	-	-	-	-	20	0.60	5.40	55	30	-	-	-	3.0	-	-	-	-	-	358.80
JP32-2018-05405	T09-4982MO	6/5/18	8/27/09	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3.0	1.0	-	132.00	-	-	-	-	80.70	-	-	-	-	2.0	-	-	4.0	4.0	2	-	-	-	-	-	20	0.60	5.40	55	-	-	-	-	-	-	-	-	-	-	349.70
JP32-2018-05402	T09-4983MO	6/5/18	8/27/09	PASSED ON SHOULDER	40	3.0	1.0	-	98.00	-	-	-	-	80.40	-	-	-	-	2.0	-	-	4.0	4.0	2	-	-	-	-	-	20	0.60	5.40	55	30	-	-	-	3.0	-	-	-	-	-	348.40
DEL was under assessed, should be $67.61. Please call the Auditor's office for instructions																																												
JP32-2018-06008	T11-0896MO	6/29/18	1/21/11	ALLOW CHILD TO RIDE NOT SECURED BY SAFETY BELT	40	3.0	1.0	-	12.63	-	-	-	-	67.56	5	-	-	-	2.0	-	-	4.0	4.0	1.9	0.10	4	20	6	-	20	0.60	5.40	-	30	12.63	-	-	3.0	-	50.0	-	-	-	292.82
Based on offense type, MVF $0.10 should have been assessed.																																												
JP32-2018-05458	CR10-0527MO	6/6/18	3/7/10	DRIVING UNDER THE INFLUENCE (MINOR)	-	-	-	-	300.00	-	-	-	-	131.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	48.9	-	-	-	500.00
DEL was under assessed, should be $47.26. Please call the Auditor's office for instructions																																												
JP32-2018-06048	T13-3328MO	6/29/18	5/21/13	SAFETY SEAT CHILD PASS, CHILD <8	40	3.0	1.0	-	12.50	-	-	-	-	46.09	5	-	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	12.44	20	0.60	5.40	-	30	12.50	-	-	3.0	-	-	-	-	-	203.63
TPDS $1 and TPDC $1 were split incorrectly.																																												
JP32-2018-05347	T14-1198MO	6/4/18	2/22/14	DISREGARD RED LIGHT	40	3.0	1.0	-	52.90	-	-	-	-	76.50	-	-	-	-	2.0	-	-	4.0	4.0	2	0.10	4	20	6	-	20	0.60	5.40	5	30	-	-	-	2	3.0	50	-	-	-	331.50
JP32-2018-05348	T14-1197MO	6/4/18	2/22/14	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	40	3.0	1.0	-	350.00	-	-	-	-	155.7	-	-	-	-	2.0	-	-	4.0	4.0	2	-	4	20	6	-	20	0.60	5.40	5	-	-	-	-	2	-	-	-	50	-	674.70
JP32-2018-05340	T14-0907MO	6/4/18	2/4/14	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3.0	1.0	-	66.00	-	-	-	-	46.53	5	-	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	20	0.60	5.40	-	-	-	-	-	2	-	-	-	-	-	-	201.63
JP32-2018-05349	T14-1196MO	6/4/18	2/22/14	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3.0	1.0	-	132.00	-	-	-	-	90.33	-	-	-	-	2.0	-	-	4.0	4.0	2	0.10	4	20	6	-	20	0.60	5.40	5	-	-	-	-	2	-	-	-	50	-	391.43
JP32-2018-05354	T14-1832MO	6/4/18	3/5/14	SPEEDING (EXCEED PRIMA FACIE LIMIT)	40	3.0	1.0	-	117.00	-	-	-	-	80.73	5	-	-	-	2.0	-	-	4.0	4.0	2	0.10	4	20	6	-	20	0.60	5.40	-	30	-	-	-	2	3.0	-	-	-	-	-	349.83
Based on the number of payments LTF was under assessed by $2.																																												
JP32-2018-05960	J14-229MO	6/27/18	4/8/14	FAIL TO ATTEND SCHOOL	-	-	-	-	29.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29.00

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSC/	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCOI	SJFC	SJFS	SO	STF	SV50	TP	TPD	TPD	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
DEL was under assessed, should be $53.29. Please call the Auditor's office for instructions																																													
JP32-2018-06029	T14-0763MO	6/29/18	1/24/14	SAFETY SEAT CHILD PASS, CHILD <8	40	3.0	1.0		12.77					53.36	5				2.0			4.0	4.0	2	0.10	4	20	6		20	0.60	5.40		30	12.77		1	1	3.0							231.00
Based on number of payments, LTF was under assessed by $2. Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date																																													
JP32-2018-05567	T15-5595MLO	6/12/18	7/11/15	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 62 MPH/45 MPH					51.00																			4	20	6		20										50					151.00
Based on number of payments, LTF was under assessed by $2. Based on the first payment date, TP $25 should have been assessed																																													
JP32-2018-05518	CRNT16-0182-J32	6/11/18	10/10/16	Illegal Burning										6.00																20															26.00
Based on citation appear by date, SCOF $20 should have been assessed.																																													
JP32-2018-05865	TR17-1822-J32	6/25/18	5/2/16	No Drivers License - When Unlicensed not CDL(#)	40	3.0	1.0		65.90					40.50		5			2.0			4.0	4.0	2	0.10						0.60	5.40					1	1							175.50
JP32-2018-05864	TR17-1821-J32	6/25/18	5/2/16	Speeding School Zone	40	3.0	1.0		30.00		25			47.13		5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							204.23
JP32-2018-05622	TR18-6738-J32	6/13/18	7/4/17	No Drivers License - When Unlicensed not CDL(#)	40	3.0	1.0		65.90							5			2.0			4.0	4.0	2	0.10						0.60	5.40					1	1								135.00
JP32-2018-05548	TR18-5018-J32	6/11/18	2/5/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0		51.00							5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							153.10
JP32-2018-05736	TR18-4534-J32	6/18/18	1/20/18	Use of Vision Reducing Matter on Windows - Glass coating Material	40	3.0	1.0		52.90							5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							155.00
DEL was under assessed, should be $51.62. Please call the Auditor's office for instructions																																													
JP32-2018-06039	TR16-3729-J32	6/29/18	5/27/16	RIDE, NOT SECURED BY SAFETY BELT-PASSENGER (WHEN REQUIRED)	40	3.0	1.0		50.00					51.60		5			2.0			4.0	4.0	2	-				0.07	20	0.60	5.40		30			1	1	3.0							223.67
DEL was under assessed, should be $40.14. Please call the Auditor's office for instructions																																													
JP32-2018-06018	TR16-9029-J32	6/29/18	9/8/16	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	40	3.0	1.0		11.70					36.63		5			2.0			4.0	4.0	2	0.10					20	0.60	5.40		30			1	1	3.0							170.43
CO fine should be split, CO $25 and CRF $25.																																													
JP32-2018-05858	TR18-1844-J32	6/25/18	2/11/18	SAFETY BELT,REQUIRED: >=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	40	3.0	1.0		50.00							5			2.0			4.0	4.0	2	-					20	0.60	5.40		30			1	1	3.0							172.00

XH-A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC/	DD	DEL	DPS	DPSA	DSC	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCOI	SJFC	SJFS	SO	STF	SV50	TP	TPDI	TPD	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
CO and CFT were split incorrectly, should be CO $12.52 and CRF $12.53																																													
JP32-2018-05524	TR18-6747-J32	6/11/18	5/16/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3.0	1.0		12.55	12.5						5			2.0			4.0	4.0	1.85	0.10					0.60	5.40		30			1	1	3.0							127.00
Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date.																																												
JP32-2018-05962	TR18-1151-J32	6/27/18	1/22/18	Speeding 10 percent or more above					45.00															2																						47.00
Please enter disposition date.																																												
JP32-2018-05685	T08-3873MO	6/14/18	7/3/08	OVER AXLE LOAD (UNDER 10,000 LBS)	40	3.0	1.0		200.00					101.1	5				2.0			4.0	4.0	2						20	0.60	5.40									50			438.10
JP32-2018-05913	T14-5679MO	6/26/18	9/9/14	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3.0	1.0		132.00					81.33	5				2.0			4.0	4.0	2	0.10					20	0.60	5.40					1	1					50		352.43
JP32-2018-05696	TR16-6492-J32	6/14/18	7/13/16	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3.0	1.0		175.00					79.20		5			2.0			4.0	4.0	2						20	0.60	5.40					1	1							343.20
JP32-2018-05484	TR16-11883-J32	6/7/18	12/14/16	SPEEDING 10% OR MORE ABOVE POSTED SPEED (#)	40	3.0	1.0		42.00					49.23		5			2.0			4.0	4.0	2	0.10					20	0.60	5.40		30			1	1	3.0						213.33
JP32-2018-05792	TR17-3079-J32	6/19/18	4/1/17	DRIVING WHILE LICENSE INVALID	40	3.0	1.0		65.90							5			2.0			4.0	4.0	2	0.10					20	0.60	5.40					1	1							155.00
JP32-2018-05316	TR17-7382-J32	6/1/18	6/24/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL RIDE, NOT SECURED BY SAFETY BELT-DRIVER (12-1	40	3.0	1.0		65.90							5			2.0			4.0	4.0	2	0.10					20	0.60	5.40					1	1							155.00
JP32-2018-05497	TR17-1669-J32	6/8/18	2/14/17	85) (#)	40	3.0	1.0		50.00					51.60		5			2.0			4.0	4.0	2						20	0.60	5.40		30			1	1	3.0						223.60
JP32-2018-05618	TR17-9595-J32	6/13/18	4/1/17	Speeding 10 percent or more above posted speed limit	40	3.0	1.0		33.00							5			2.0			4.0	4.0	1.9	0.10					20	0.60	5.40		30			1	1	3.0						155.00
JP32-2018-05791	TR17-3078-J32	6/19/18	4/1/17	SPEEDING 10% OR MORE ABOVE POSTED SPEED (#)	40	3.0	1.0		45.00							5			2.0			4.0	4.0	2	0.10					20	0.60	5.40		30			1	1	3.0						167.10
JP32-2018-06015	TR18-7049-J32	6/29/18	6/4/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40	3.0	1.0									5			2.0			4.0	4.0	2							0.60	5.40					1	1							69.00
JP32-2018-05863	TR18-7094-J32	6/25/18	5/25/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	40	3.0	1.0									5	10		2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0						112.10
JP32-2018-05574	TR18-3944-J32	6/12/18	4/5/18	Driving While License Invalid - DL	40	3.0	1.0		65.90							5			2.0			4.0	4.0	2	0.10						0.60	5.40					1	1							135.00

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Justice of the Peace Marcos Ochoa
Schedule of Adjustments
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Receipt	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSC/	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCOI	SJFC	SJFS	SO	STF	SV50	TP	TPDI	TPDI	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
Please enter disposition date.																																														
JP32-2018-05623	TR18-4163-J32	6/13/18	4/13/18	Driving While License Invalid - DL	40	3.0	1.0		-							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40					1	1	-							69.10
JP32-2018-05510	TR18-3970-J32	6/11/18	4/4/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3.0	1.0		75.00							5			2.0	-		4.0	4.0	2	-						0.60	5.40					1	1	-							144.00
JP32-2018-05629	TR18-6818-J32	6/13/18	6/7/18	INSTALLER FAILED TO AFFIX LABEL AS REQUIRED	40	3.0	1.0		52.90							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							155.00
JP32-2018-05821	TR18-3274-J32	6/22/18	3/22/18	No Drivers License - When Unlicensed not CDL(#)	40	3.0	1.0		65.90							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40					1	1	-							135.00
JP32-2018-05724	TR18-5605-J32	6/15/18	5/9/18	No Drivers License - When Unlicensed not CDL(#)	40	3.0	1.0		65.90							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40					1	1	-							135.00
JP32-2018-05554	TR18-5853-J32	6/11/18	5/9/18	No Drivers License - When Unlicensed not CDL(#)	40	3.0	1.0		-							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40					1	1	-							69.10
JP32-2018-05494	TR18-6025-J32	6/8/18	5/8/18	No Drivers License - When Unlicensed not CDL(#)	40	3.0	1.0		65.90							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40					1	1	-							135.00
JP32-2018-05842	TR18-6171-J32	6/22/18	5/11/18	No Drivers License - When Unlicensed	40	3.0	1.0		65.90							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40					1	1	-							135.00
JP32-2018-05715	CRNT18-0098-J32	6/15/18	3/8/18	OPEN CONTAINER IN MOTOR VEHICLE - DRIVER	40	3.0	1.0		200.00							5			2.0	-		4.0	4.0	2	0.10						0.60	5.40					1	1	-							269.10
JP32-2018-05631	TR18-6820-J32	6/13/18	6/7/18	Operate Motor Vehicle Without License Plates (Or With One Plate) (#)	40	3.0	1.0		66.00							5			2.0	-		4.0	4.0	2	-						0.60	5.40					1	1	-							135.00
JP32-2018-05559	TR18-4448-J32	6/11/18	4/20/18	Ride, Not Secured by Safety Belt - Driver	40	3.0	1.0		-							5			2.0	-		4.0	4.0	2	-						0.60	5.40		30			1	1	3.0							102.00
JP32-2018-05912	TR18-4619-J32	6/26/18	4/24/18	Ride, Not Secured by Safety Belt - Driver	40	3.0	1.0		50.00							5			2.0	-		4.0	4.0	2	-						0.60	5.40		30			1	1	3.0							152.00
JP32-2018-05585	TR18-5725-J32	6/12/18	5/13/18	Ride, Not Secured by Safety Belt - Driver	40	3.0	1.0		50.00							5			2.0	-		4.0	4.0	2	-						0.60	5.40		30			1	1	3.0							152.00
JP32-2018-05688	TR18-5747-J32	6/14/18	5/8/18	Ride, Not Secured by Safety Belt - Driver	40	3.0	1.0		-				50.0			5			2.0	-		4.0	4.0	2	-						0.60	5.40		30			1	1	3.0							152.00
JP32-2018-05723	TR18-5849-J32	6/15/18	5/15/18	Ride, Not Secured by Safety Belt - Driver	40	3.0	1.0		50.00							5			2.0	-		4.0	4.0	2	-						0.60	5.40		30			1	1	3.0							152.00

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt Please enter disposition date.	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC/	DD	DEL	DPS	DPS/	DSC/	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCO	SJFC	SJFS	SO	STF	SVSO	TP	TPD	TPD	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
JP32-2018-05822	TR18-5962-J32	6/22/18	5/17/18	Ride, Not Secured by Safety Belt - Driver	40	3.0	1.0		50.00							5			2.0			4.0	4.0	2							0.60	5.40		30			1	1	3.0							152.00
JP32-2018-05789	TR18-6123-J32	6/19/18	5/18/18	Ride, Not Secured by Safety Belt - Driver	40	3.0	1.0						50.0			5			2.0			4.0	4.0	2							0.60	5.40		30			1	1	3.0							152.00
JP32-2018-05566	TR18-5948-J32	6/12/18	5/14/18	Ride, Not Secured By Safety Belt-Passenger (When Required)	40	3.0	1.0		50.00							5			2.0			4.0	4.0	2							0.60	5.40		30			1	1	3.0							152.00
JP32-2018-05717	TR18-6178-J32	6/15/18	5/4/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3.0	1.0		12.50	12.5						5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							127.10
JP32-2018-05581	TR18-6592-J32	6/12/18	5/31/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3.0	1.0		12.50	12.5						5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							127.10
JP32-2018-05493	TR18-6682-J32	6/8/18	5/17/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3.0	1.0		12.50	12.5						5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							127.10
JP32-2018-05619	TR18-6808-J32	6/13/18	4/20/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3.0	1.0		12.50	12.5						5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							127.10
JP32-2018-05620	TR18-6809-J32	6/13/18	4/20/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3.0	1.0		12.50	12.5						5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							127.10
JP32-2018-05699	TR18-6954-J32	6/15/18	5/19/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3.0	1.0		12.50	12.5						5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							127.10
JP32-2018-05491	TR18-4284-J32	6/7/18	4/4/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0		15.00							5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							117.10
JP32-2018-05818	TR18-4382-J32	6/22/18	4/17/18	Speeding 10 percent or more above	40	3.0	1.0		10.00							5			2.0			4.0	4.0	2	0.10						0.60	5.40		30			1	1	3.0							112.10

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
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Receipt Please enter disposition date.	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC	DD	DEL	DPS	DPSr	DSC	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCOI	SJFC	SJFS	SO	STF	SVSO	TP	TPDI	TPD	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
JP32-2018-05692	TR18-4433-J32	6/14/18	4/18/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	66.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	168.10
JP32-2018-05376	TR18-4523-J32	6/4/18	1/26/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	48.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	150.10
JP32-2018-05756	TR18-4635-J32	6/18/18	4/24/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0		-	-	-	-	57.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10				-	-	0.60	5.40	-	30	-		1	1	3.0		-	-	-	-	159.10
JP32-2018-05625	TR18-5017-J32	6/13/18	2/5/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	102.10
JP32-2018-05874	TR18-5224-J32	6/25/18	5/4/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	69.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	171.10
JP32-2018-05516	TR18-5291-J32	6/11/18	5/1/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0		-	-	-	-	-	-		5	10		2.0	-		4.0	4.0	2	0.10				-		0.60	5.40		30	-		1	1	3.0		-	-	-	-	112.10
JP32-2018-05496	TR18-5320-J32	6/8/18	5/6/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0		66.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10				-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	168.10
JP32-2018-05720	TR18-5373-J32	6/15/18	5/1/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	10.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	112.10
JP32-2018-05419	TR18-5622-J32	6/5/18	5/5/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	66.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	168.10
JP32-2018-05557	TR18-5722-J32	6/11/18	5/10/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	102.10
JP32-2018-05556	TR18-5735-J32	6/11/18	5/11/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	69.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	171.10
JP32-2018-05644	TR18-5837-J32	6/13/18	5/10/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	1.9	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	102.00
JP32-2018-05447	TR18-5922-J32	6/6/18	5/16/18	Speeding 10 percent or more above	40	3.0	1.0	-	-	-	-	-	60.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	162.10

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt Please enter disposition date.	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC/	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCOI	SJFC	SJFS	SO	STF	SVSO	TP	TPDI	TPD	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
JP32-2018-05372	TR18-5987-J32	6/4/18	4/20/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	66.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	168.10
JP32-2018-05758	TR18-6036-J32	6/18/18	5/19/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	42.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	144.10
JP32-2018-05485	TR18-6164-J32	6/7/18	5/23/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	48.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	150.10
JP32-2018-05862	TR18-6202-J32	6/25/18	5/24/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	48.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	150.10
JP32-2018-05553	TR18-6237-J32	6/11/18	5/17/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	51.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	153.10
JP32-2018-05588	TR18-6241-J32	6/12/18	4/17/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	60.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	162.10
JP32-2018-05978	TR18-6299-J32	6/28/18	5/29/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	48.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	150.10
JP32-2018-05907	TR18-6398-J32	6/26/18	5/31/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	84.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	186.10
JP32-2018-05916	TR18-6594-J32	6/26/18	5/17/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	51.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	153.10
JP32-2018-05977	TR18-6601-J32	6/28/18	6/5/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	-	-	-	-	30.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	132.10
JP32-2018-05788	TR18-6618-J32	6/19/18	6/5/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	63.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	165.10
JP32-2018-05632	TR18-6691-J32	6/13/18	4/28/18	Speeding 10 percent or more above posted speed limit	40	3.0	1.0	-	60.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	162.10
JP32-2018-05959	TR18-7036-J32	6/27/18	6/2/18	Speeding 10 percent or more above	40	3.0	1.0	-	-	-	-	-	42.0	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	144.10

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense D	CCC	CHS	CHSJ	CMI	CO	CRF	CSFS	CVC/	DD	DEL	DPS	DPSI	DSC/	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMI	OMI	OMI	OVER	SCOI	SJFC	SJFS	SO	STF	SV50	TP	TPDI	TPDS	UTFC	WAF	WFCO	WFD	WFP	WFS	Receipted Amount
Please enter disposition date.																																													
JP32-2018-05515	TR18-5789 J32	6/11/18	5/12/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40	3.0	1.0	-	99.00	-	-	-	-	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	201.10
JP32-2018-05729	TR18-6765-J32	6/18/18	5/4/18	USE OF VISION REDUCING MATTER ON WINDOWS - GLASS COATING MATERIAL	40	3.0	1.0	-	-	-	-	-	52.9	-	-	5	-	-	2.0	-	-	4.0	4.0	2	0.10	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1	3.0	-	-	-	-	-	155.00
It appears that the disposition may be incorrect, please review and revise.																																												
JP32 2018 05973	T09 - 1105MO	6/28/18	2/2/09	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 60 MPH/45 MPH	24	1.8	0.6	-	90.00	-	-	-	-	71.10	3	-	-	-	1.2	-	-	2.4	2.4	3.2	-	-	-	-	-	20	0.36	3.24	-	18	-	15	-	-	1.8	-	50	-	-	-	308.10

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of June 2018

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
			Total	232.80

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 27, 2018

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

Ref: *Monthly Fines and Fees Report* for June 2018

Dear Judge Espinoza:

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

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $143,353.23. 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 49 receipts issued in June 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), April 2017 (4), May 2017 (4), June 2017 (1), July 2017 (7), August 2017 (3), September 2017 (5), October 2017 (4), November 2017 (4), December 2017 (3), January 2018 (6), February 2018 (6), March 2018 (13), April 2018 (11), and May 2018 (22) are still pending to be completed. According to staff, attempts will be made to check the fines, fees, and court costs prior to taking in a payment.

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:
We noted that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace subsequently distributes payments received through the mail to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing payments received through the mail.

Observation No. 3:
Copies of the Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through June 2018 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 4:
We noted that a $400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014.

A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. Pursuant to Code of Criminal Procedure §44.16, if the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered

without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

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

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

Observation No. 5:
We noted that 5 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Justice of the Peace staff, the bonds were not forfeited due to issues encountered with *Odyssey*. Assistance from 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 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Please provide written management responses to the observations noted above by August 17, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

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

PBC

Judge: CHARLIE ESPINOZA — **City: EDINBURG, TX**
Precinct No. 4 Place No. 1 — **Hidalgo County, Texas**

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2018-07735 THRU JP41-2018-08921 — $ 143,353.23 ✓

LESS: COST ON DEPOSIT — 0.00 -

ADD: COST ON DEPOSIT LIQUIDATED — 0.00 -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 143,353.23

145695.23 (A)

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~143,353.23~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (2342.00) 0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 143,353.23 B1	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00 Ex.B ✓	
Add: HCSO Monthly "D" Collections Report (July 2015)	1274.00 X4-b ✓	
	145695.23 (A)	
Total Remittances Made to County Treasurer	$ ~~143,353.23~~	

PREPARED BY: Alma Ruiz DATE: 7/10/18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: CA 7/25/2018 — 7-26-18 CA 7/26/18

Charlie Espinoza 7-10-18
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

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

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, 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
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 40,628.39
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	949.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,328.83
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	771.29
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,105.07
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	70.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	17.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,680.00
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	240.00
Special Fees				1100-341-10-067-000-0-000	2,938.36
Deferred Disposition		C.C.P. Art. 45.051	2,559.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	379.26		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	462.78
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,370.03
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	123.15
Failure to Appear ($4)		TRC 706 006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,280.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	743.29
STATE COURT COSTS AND FEES:					
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	87.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	31,027.49
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$3[illegible])		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)%		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)	2	CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	283	Govt. Code Sec. 101.141(2) (B		1100-207-20-000-004-0-000	1,698.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,700.12
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,093.06
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,162.78
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,540.56
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	60.63
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,830.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	743.29
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	283	GC 51.971 (a)		1100-207-20-000-076-0-000	1,415.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			3600.61
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,550.61
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	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	170.76
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	350.00
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	675.00
Precinct #4				1100-342-10-294-000-0-000	$870,008,920.00
Precinct #5				1100-342-10-295-000-0-000	75.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	-
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,926.49
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,227.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee(Justice Court Filing Fee)[$25)		LGC 118.121/118.122	7,075.00		
Landlord & Tenant Eviciton Filing Fee(Forcible Entry & Detainer Court)$25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	70.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	52.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	66.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 143,353.23

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: on 7/25/2018

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/1/18

X1; X2

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

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
			Total	1,068.00

EXHIBIT B

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Disp/Judgment Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CSFSZ	DD	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFPRE C41	Receipted Amount
Based on offense, CRF and county fine should be split 50% each.																																				
IP41-2018-07758	TR18-7238-J41	6/1/2018	5/22/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	-	3	1	-	2.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	105
Based on deferred disposition, CRF should NOT be assessed.																																				
IP41-2018-08534	TR18-8423-J41	6/20/2018	6/14/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	-	3	1	-	-	12.5	-	12.5	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	127.1
IP41-2018-07918	TR18-5822-J41	6/5/2018	4/25/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	-	3	1	-	-	12.5	-	12.5	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	127.1
Based on offense, MVF should be assessed.																																				
IP41-2018-08088	E10-03-29	6/8/2018	2/12/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	06/08/2018	40	-	3	1	-	-	-	-	25	48.6	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	210.6
P41-2018-08580	E10-11-995	6/21/2018	11/7/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)		40	-	3	1	-	100	-	-	-	71.1	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	308.1
P41-2018-07979	E11-01-930	6/6/2018	1/11/2011	DRIVING WHILE LICENSE SUSPENDED	06/06/2018	40	-	3	1	-	166	-	-	-	90.9	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	393.9
P41-2018-08271	E13-03-589	6/14/2018	3/7/2013	DRIVING WHILE LICENSE INVALID	06/14/2018	40	-	3	1	-	191	-	-	-	98.4	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	426.4
P41-2018-08211	TR18-5614-J41	6/12/2018	4/9/2018	Equipment Violation - Lamps and Reflectors (Inoperable/Obscured)	06/12/2018	40	-	3	1	-	0.5	-	-	-	-	-	5	2	4	4	2	-	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	102.5
TPWF and County fine should be split 85% TPWF and 15% County fine.																																				
P41-2018-07759	CRNT17-0210-J41	6/1/2018	5/7/2017	NO FISHING LICENSE (WHEN REQUIRED)	06/01/2018	40	-	3	1	-	62.5	-	-	-	-	-	-	2	4	4	2	-	20	0.6	5.4	-	-	-	1	1	212.5	5	-	-	-	364
Based on deferred disposition, county fine should NOT be assessed.																																				
P41-2018-08300	TR17-10005-J41	6/14/2018	11/28/2017	EXPIRED DRIVER LICENSE (#)	06/14/2018	40	-	3	1	-	0.1	-	-	25	-	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	1	1	-	-	-	-	-	114.1
Time payment was erroneously assessed to county fine.																																				
P41-2018-08523	TR17-9239-J41	6/19/2018	11/7/2017	Speeding 10 percent or more above posted speed limit	06/19/2018	-	-	-	-	-	54.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54.9
P41-2018-08587	TR17-4176-J41	6/22/2018	5/31/2017	Speeding 10 percent or more above posted speed limit	06/22/2018	-	-	-	-	-	86	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	106
P41-2018-08135	TR18-4454-J41	6/11/2018	3/31/2018	Speeding 10 percent or more above posted speed limit		19.16	-	1.44	0.48	-	-	-	-	-	-	-	2.4	0.96	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	-	0.48	0.48	-	-	1.44	-	-	50
Based on disposition date, time payment should be assessed.																																				
P41-2018-08536	E05-04-175	6/20/2018	3/20/2005	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 49 MPH/30 MPH	12/08/2005	40	-	3	-	-	0.69	-	-	-	47.31	5	-	-	4	-	2	-	20	-	-	-	30	-	-	-	-	-	3	-	50	205
P41-2018-08604	E05-09-1133	6/22/2018	9/11/2005	NO DRIVER'S LICENSE (WHEN UNLICENSED)	07/27/2006	40	-	3	-	-	41	-	-	-	50.7	5	-	-	4	4	2	-	20	-	-	-	-	-	-	-	-	-	-	-	50	219.7
P41-2018-08345	E05-12-139	6/15/2018	11/23/2005	NO LIABILITY INSURANCE	04/02/2007	40	-	3	-	-	250	-	-	-	113.4	5	-	-	4	4	2	-	20	-	-	-	-	-	-	-	-	-	-	-	50	491.4
P41-2018-07912	TR17-10180-J41	6/5/2018	12/1/2017	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	01/29/2018	23.15	-	1.74	0.58	-	-	-	-	-	-	-	2.9	1.16	2.32	2.32	2	0.06	-	0.35	3.13	-	17.39	-	0.58	0.58	-	-	1.74	-	-	60
P41-2018-08558	TR18-4426-J41	6/20/2018	3/31/2018	Disregard Stop Sign(#)	05/09/2018	19.16	-	1.44	0.48	-	-	-	-	-	-	-	2.4	0.96	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	-	0.48	0.48	-	-	1.44	-	-	50
Please enter disposition date (judgment date). Ensure that time payment is assessed, if required.																																				
P41-2018-08859	TR17-0413-J41	6/28/2018	1/4/2017	FOLLOWING TOO CLOSELY		40	-	3	1	-	177.9	-	-	-	105	-	5	2	4	4	2	0.1	20	0.6	5.4	-	30	-	1	1	-	-	3	50	-	455
P41-2018-08792	CRNT18-0123-J41	6/26/2018	1/25/2018	Theft under $100		29.85	-	2.24	0.75	-	0	-	-	-	-	-	-	1.47	2.99	2.99	2	0	-	0.45	4.03	3.73	-	-	0.75	0.75	-	-	-	-	-	52
P41-2018-07742	TR18-2698-J41	6/1/2018	2/22/2018	Speeding 10 percent or more above posted speed limit		40	-	3	1	-	44.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	147
P41-2018-08916	TR18-3327-J41	6/29/2018	3/10/2018	Driving While License Invalid - DL		40	-	3	1	-	65.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	135
P41-2018-07921	TR18-4249-J41	6/5/2018	3/27/2018	Drove in/Through Safety Zone		20.84	-	1.56	0.52	-	1.9	-	-	-	-	-	2.6	1.04	2.08	2.08	-	0.05	-	0.31	2.81	-	15.61	-	0.52	0.52	-	-	1.56	-	-	54
P41-2018-08656	TR18-5006-J41	6/22/2018	4/3/2018	No Drivers License - When Unlicensed not CDL(#)		40	-	3	1	-	65.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	135

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Disp/Judgment Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CSFSZ	DD	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFPRE C41	Receipted Amount
Please enter disposition date (judgment date). Ensure that time payment is assessed if required.																																				
JP41-2018-08465	TR18-5015-J41	6/18/2018	4/12/2018	No Drivers License - When Unlicensed not CDL(#)		40	-	3	1	-	65.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	135
JP41-2018-08464	TR18-5014-J41	6/18/2018	4/12/2018	Speeding 10 percent or more above posted speed limit		40	-	3	1	-	35.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	138
JP41-2018-08909	TR18-5451-J41	6/29/2018	4/17/2018	Speeding 10 percent or more above posted speed limit		19.16	-	1.44	0.48	-	-	-	-	-	-	-	2.4	0.96	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	-	0.48	0.48	-	-	1.44	-	-	50
JP41-2018-08471	TR18-5796-J41	6/19/2018	4/19/2018	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)		28.66	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.41	2.87	2.87	2	-	-	0.43	3.87	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-08731	TR18-5765-J41	6/25/2018	4/25/2018	Speeding 10 percent or more above posted speed limit		40	-	3	1	-	29.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	132
JP41-2018-08013	TR18-5942-J41	6/7/2018	4/26/2018	FAIL TO YIELD ROW TO EMERGENCY VEHICLE		40	-	3	1	-	97.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	200
JP41-2018-08787	TR18-5888-J41	6/26/2018	4/28/2018	No Drivers License - When Unlicensed not CDL(#)		28.6	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-08448	TR18-6881-J41	6/18/2018	5/1/2018	Speeding 10 percent or more above posted speed limit		19.16	-	1.44	0.48	-	-	-	-	-	-	-	-	0.96	1.92	1.92	2	0.05	-	0.29	2.59	2.4	14.39	-	0.48	0.48	-	-	1.44	-	-	50
JP41-2018-08651	TR18-6254-J41	6/22/2018	5/3/2018	VIOLATE NON-CDL RESTRICTION - STATE (SPECIFY)		40	-	3	1	-	1.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	71
JP41-2018-08694	TR18-6331-J41	6/25/2018	5/4/2018	Driving While License Invalid - DL		28.6	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-08524	TR18-6486-J41	6/19/2018	5/9/2018	No Drivers License - When Unlicensed not CDL(#)		28.6	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-08789	TR18-7193-J41	6/26/2018	5/15/2018	SAFETY SEAT SYS,CHILD PASS,CHILD&lt,8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	-	3	1	-	12.5	12.5	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	127.1
JP41-2018-08198	TR18-7914-J41	6/12/2018	5/17/2018	No Drivers License - When Unlicensed not CDL(#)		40	-	3	1	-	65.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	135
JP41-2018-08380	TR18-7213-J41	6/18/2018	5/18/2018	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)		28.66	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.41	2.87	2.87	2	-	-	0.43	3.87	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-08683	TR18-7004-J41	6/25/2018	5/18/2018	Speeding 10 percent or more above posted speed limit		19.16	-	1.44	0.48	-	-	-	-	-	-	-	2.4	0.96	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	-	0.48	0.48	-	-	1.44	-	-	50
JP41-2018-08467	TR18-7152-J41	6/18/2018	5/18/2018	Speeding 10 percent or more above posted speed limit		40	-	3	1	-	59.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	162
JP41-2018-08708	TR18-8268-J41	6/25/2018	5/21/2018	No Drivers License - When Unlicensed not CDL(#)		28.6	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-08499	TR18-7241-J41	6/19/2018	5/22/2018	FAIL TO CONTROL SPEED (#)		40	-	3	1	-	99.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	202
JP41-2018-08466	TR18-7299-J41	6/18/2018	5/22/2018	WIRELESS COMMUNICATION DEVICE WHILE WITHIN A SCHOOL CROSSING ZONE		40	-	3	1	-	200	-	25	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	327.1
JP41-2018-08603	TR18-7334-J41	6/22/2018	5/25/2018	Speeding 10 percent or more above posted speed limit		23.18	-	1.74	0.58	-	-	-	-	-	-	-	2.9	1.16	2.32	2.32	2	0.06	-	0.35	3.13	-	17.36	-	0.58	0.58	-	-	1.74	-	-	60
JP41-2018-08402	TR18-7354-J41	6/18/2018	5/26/2018	Driving While License Invalid - DL		28.6	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-08387	TR18-7426-J41	6/18/2018	5/28/2018	Speeding 10 percent or more above posted speed limit		39.13	-	2.94	0.98	-	-	-	-	-	-	-	4.9	1.96	3.92	3.92	2	0.1	-	0.59	5.29	-	29.37	-	0.98	0.98	-	-	2.94	-	-	100
JP41-2018-08619	TR18-7866-J41	6/22/2018	6/5/2018	Speeding 10 percent or more above posted speed limit		19.16	-	1.44	0.48	-	-	-	-	-	-	-	2.4	0.96	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	-	0.48	0.48	-	-	1.44	-	-	50
JP41-2018-08670	TR18-8590-J41	6/25/2018	6/19/2018	No Drivers License - When Unlicensed not CDL(#)		28.6	-	2.15	0.72	-	-	-	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	50
JP41-2018-07862	E05-04-164	6/4/2018	3/15/2004	DISPLAY EXPIRED REGISTRATION		40	-	3	-	-	-	-	-	-	37.2	5	-	-	4	-	2	-	20	-	-	-	-	-	-	-	-	-	-	-	50	161.2

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 27, 2018

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: *Monthly Fines and Fees Report* for June 2018

Dear Judge Jasso:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of June 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 June 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.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $56,184.24. 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 155 receipts issued in June 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of April 2015 (37), June 2015 (1), September 2015 (34), October 2015 (5), November 2015 (6), December 2015 (2), January 2016 (6), February 2016 (26), March 2016 (25), April 2016 (16), May 2016 (54), June 2016 (37), July 2016 (34), August 2016 (37), September 2016 (16), October 2016 (23), November 2016 (26), December 2016 (6), January 2017 (29), February 2017 (33), March 2017 (51), April 2017 (29), May 2017 (22), June 2017 (33), July 2017 (50), August 2017 (42), September 2017 (45), October 2017 (41), November 2017 (22), December 2017 (34), January 2018 (46), February 2018 (60), March 2018 (69), April 2018 (61), and May 2018 (176) are still pending to be completed. According to the Court Coordinator, the Information Technology Department will be contacted for more training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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 contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:
Copies of the Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through June 2018 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Furthermore, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that 47 cash bonds posted (see Exhibit B) by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date of their release from jail. The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to technical issues with *Odyssey*. Assistance from 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 10th 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 collections for 2 of 20 days in June 2018 were deposited at the bank 2 to 3 days after collections were receipted. According to the Court Coordinator, the deposits were not made timely due to flooding in the area.

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

Failure to deposit collections daily increases the risk that loss or theft can occur.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank daily.

Observation No. 5:
We noted that 3 of 37 online credit card transactions were receipted 2 to 5 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. In addition, one kiosk credit card transaction, received on May 11, 2018, has not been receipted. According to the Assistant Court Coordinator, they have been training a new staff member for receipting online credit cards.

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

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

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending kiosk credit card transaction should be receipted immediately.

Observation No. 6:
We noted that 6 of 19 mail logs did not contain the signature of the individual who is responsible for verifying that an official County receipt was issued for each mail-in payment. According to the Court Coordinator, it was an oversight and will make sure that mail logs contain the signature of the individual who is responsible for the verification.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, mail-in payments are required to be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Failure to ensure that the signature of the employee who verified that an official County receipt was issued for each mail-in payment may increase the risk that payments could be lost or misappropriated without detection.

Recommendation:
Management should ensure that the signature of the individual who verifies that an official County receipt is issued for each mail-in payment is provided on the mail log. Please refer to the mail log section of the "Cash

Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by August 17, 2018.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Information Technology Senior Manager

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

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2018-02891 ~~0~~ THRU JP42-2018-03405 $56,184.24 - X10-A1

LESS: COST ON DEPOSIT - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) ~~$56,184.24~~ 63,959.14 (A)

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~62,001.17~~ (7,774.95)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(62,001.17)~~ X4-I

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~$56,184.24~~ ~~62,001.17~~ B1 ✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Dec '13, May '16 through Aug. '16, Oct. '16	7,288.95 ~~$0.00~~ Ex B ✓	
Add: HCSO Monthly "D" Collections Report April '15 "D" Coll	219.00 ~~$0.00~~ Ex B ✓	
June '15 "D" Coll	267.00 Ex B ✓	
Total Remittances Made to County Treasuerer	63,959.19 (A) ~~$ 62,001.17~~	

PREPARED BY: _____ DATE PREPARED: 7/5/2018

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

RECEIVED
JUL 16 2018
HIDALGO COUNTY AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: 07/24/18 7/25/18

JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

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

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, 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
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 17,892 25
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	337 50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	450 00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	944 02
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	311 28
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,254 62
Time Payment - @40% OF $25.00 ($10 00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	793 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	120 00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	186 73
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	486 79
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	232 30
Failure to Appear ($4)		TRC 706.006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,439 41
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102 015		1100-341-10-060-013-0-000	298 37
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0 65
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	9 00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	12,544 40
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	27 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	3.60 ~~363 60~~
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102 075		1100-207-20-000-029-0-000	0.40
Indigent legal Services Fee-JP ($6)	72	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	432 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,813 66
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,244 82
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,666 61
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102 023		1100-207-20-000-059-0-000	607 47
Moving Violation Fee ($0.10)		C.C.P. Art. 102 022/GC		1100-207-20-000-061-0-000	22 59
Safety Seat Violation Fee ($0.15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	720 00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	299 37
Texas Home Visiting Program Contribution ($5)	72	HSC 191.0048/LGC 118 018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE JCPT-Civil		C.C P Art. 102 011		1100-207-20-000-076-0-000	360.00
D.P.S (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,381 59
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	8 26
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	7 16
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	138 22
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	150 00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	2,523.16 ~~2,123 16~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C.P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	29 91
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	2,548 10
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,900.00 ~~2,300 00~~
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	1,800.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	90.00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	~~410.00~~ 18.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11 141(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 56,184.24

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 07/24/18

RECEIVED
JUL 16 2018
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001).

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Based on the first payment date, TP $25 should have been assessed. In addition, please enter disposition date.

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
JP42-2018-JP03-06-764		6/1/18	6/9/03	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 77 MPH/60 MPH	-	13.60	2.40	-	0.4	-	-	-	-	-	12	-	4.00	-	4	-	0.4	1.6	3.20	-	2	-	-	16.00	-	-	-	-	-	-	-	-	-	2.40	40.00	102.00
JP42-2018-TR17-6854-J42		6/13/18	12/12/17	FAIL TO STOP AT PROPER PLACE AT TRAFFIC LIGHT	-	14.99	1.13	0.38	-	-	-	-	-	-	-	-	-	1.88	-	0.75	-	-	1.50	1.50	2	0.04	-	10.42	-	0.22	2.03	-	-	11.27	0.38	0.38	-	1.13	-	-	50.00
JP42-2018-TR17-1920-J42		6/22/18	4/19/17	RIDE, NOT SECURED BY SAFETY BELT - DRIVER (12 1-85) (#)	-	0.40	0.03	0.01	-	24.00	-	-	-	-	-	-	-	0.05	-	0.02	-	-	0.04	0.04	-	-	-	-	-	0.01	0.05	-	-	0.30	0.01	0.01	-	0.03	-	-	25.00
JP42-2018-TR18-0809-J42		6/11/18	2/1/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	-	-	-	-	-	10.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	32.90
JP42-2018-TR18-2703-J42		6/25/18	4/26/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	-	11.34	0.85	0.28	-	19.00	-	-	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	-	-	-	-	-	0.17	1.53	-	-	-	0.28	0.28	-	-	-	-	38.00
JP42-2018-TR18-2854-J42		6/26/18	5/8/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	-	11.34	0.85	0.28	-	21.00	-	-	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	-	-	-	-	-	0.17	1.53	-	-	-	0.28	0.28	-	-	-	-	40.00
JP42-2018-TR18-0413-J42		6/14/18	1/12/18	No Drivers License When Unlicensed not CDL(#)	-	11.40	0.85	0.28	-	30.90	1.42	-	-	-	-	-	-	-	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	50.00
JP42-2018-TR18-2204-J42		6/5/18	4/4/18	No Drivers License When Unlicensed not CDL(#)	-	11.40	0.85	0.28	-	2.15	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	21.25
JP42-2018-TR18-2635-J42		6/6/18	4/24/18	No Drivers License When Unlicensed not CDL(#)	-	11.40	0.85	0.28	-	2.90	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	22.00
JP42-2018-TR18-2758-J42		6/28/18	5/7/18	No Drivers License When Unlicensed	-	11.40	0.85	0.28	-	30.90	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	50.00

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Based on the first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																										
JP42-2018-TR18-1545-J42		6/7/18	3/6/18	Speeding 10 percent or more above posted speed limit	-	7.98	0.60	0.20	-	-	-	-	-	-	-	-	1.00	-	0.40	-	-	0.80	0.80	-	0.02	-	-	0.12	1.08	-	-	6.00	0.20	0.20	-	0.60	-	-	20.00
JP42-2018-TR18-2197-J42		6/5/18	3/22/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	-	-	-	-	75.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77.60
Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date.																																									
JP42-2018-JP03-06-765		6/1/18	6/9/03	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00
JP42-2018-JP04-11-234		6/14/18	10/29/04	OPEN CONTAINER OF ALCOHOL	3.26	26.09	1.96	-	-	146	-	-	-	-	-	43.04	-	-	-	-	-	-	2.61	-	-	-	13.04	-	-	-	-	-	-	-	-	-	-	-	-	-	236.00
JP42-2018-JP07-05-769		6/4/18	5/4/07	NO LIABILITY INSURANCE	-	10.37	0.78	0.26	-	275	-	-	-	-	-	-	1.30	-	-	-	-	-	1.04	1.04	2	-	-	5.17	-	0.16	0.88	-	-	-	-	-	-	-	-	-	298.00
JP42-2018-TR17-3388-J42		6/12/18	6/13/17	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	17.93	1.34	0.45	-	-	-	-	-	-	-	-	2.24	-	0.90	-	-	1.79	1.79	2	-	-	8.97	-	0.27	2.42	-	-	0.45	0.45	-	-	-	-	-	41.00
JP42-2018-TR17-6525-J42		6/5/18	11/23/17	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	-	60.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60.00
JP42-2018-TR17-3239-J42		6/4/18	6/9/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	-	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	20.00	-	0.17	1.54	-	-	0.28	0.28	-	-	-	-	-	107.00
JP42-2018-TR17-4437-J42		6/12/18	8/2/17	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	-	39.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43.10
JP42-2018-TR17-6753-J42		6/1/18	11/6/17	No Drivers License - When Unlicensed not CDL(#)	-	17.96	1.35	0.45	-	15.90	2.24	-	-	-	-	-	-	-	0.90	-	-	1.80	1.79	-	0.04	-	8.98	-	0.27	2.42	-	-	0.45	0.45	-	-	-	-	-	55.00
JP42-2018-TR18-0578-J42		6/5/18	1/2/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	59.00

1-9X

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date.																																									
JP42-2018-TR17-6654-J42		6/19/18	12/3/17	OPEN CONTAINER IN MOTOR VEHICLE - DRIVER		17.96	1.35	0.45		200								2.24		0.90			1.80	1.79	2	0.04	0.21	8.98		0.27	2.42				0.45	0.45					241.31
JP42-2018-TR17-3228-J42		6/15/18	6/5/17	Ride, Not Secured By Safety Belt - Passenger (When Required)						42.00															4			20.00													66.00
JP42-2018-TR18-2852-J42		6/19/18	5/9/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL		20.84	1.56	0.52		2.90								2.60		1.04			2.08	2.08		0.05				0.31	2.81			15.61	0.52	0.52		1.56			55.00
JP42-2018-TR18-0588-J42		6/25/18	1/26/18	No Drivers License When Unlicensed not CDL(#)		4.18	0.31	0.10		65.90								0.52		0.21			0.42	0.44	2	0.01		2.09		0.06	0.56				0.10	0.10					77.00
JP42-2018-TR18-1701-J42		6/5/18	3/14/18	No Drivers License - When Unlicensed not CDL(#)		11.40	0.85	0.28		65.90								1.42		0.57			1.14	1.14	2	0.03	6			0.17	1.54				0.28	0.28					93.00
JP42-2018-TR18-2021-J42		6/1/18	3/22/18	No Drivers License When Unlicensed not CDL(#)		5.42	0.41	0.14		65.90								0.68		0.27			0.54	0.54	2	0.01				0.08	0.73				0.14	0.14					77.00
JP42-2018-TR18-2078-J42		6/28/18	3/31/18	No Drivers License - When Unlicensed not CDL(#)		2.50	0.19	0.06		65.80								0.31		0.12			0.25	0.25	2	0.02				0.04	0.34				0.06	0.06					72.00
JP42-2018-TR18-2725-J42		6/29/18	5/5/18	SAFETY SEAT SYS,CHILD PASS,CHILD <8 UNLESS TALLER THAN 4'9 NOT SECURED						65.00															2																67.00
JP42-2018-TR18-0322-J42		6/26/18	1/4/18	BY"		8.83	0.66	0.22		12.50		12.5						1.10		0.44			0.88	0.88	6	0.02				0.14	1.21			6.62	0.22	0.22		0.66			53.10
JP42-2018-TR18-1891-J42		6/8/18	3/23/18	Speeding 10 percent or more above posted speed limit		20.84	1.56	0.52		39.00								2.60		1.04			2.08	2.08	2	0.05				0.31	2.81			15.61	0.52	0.52		1.56			93.10
JP42-2018-TR18-2139-J42		6/8/18	3/29/18	Speeding 10 percent or more						17.10															8																25.10

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date.																																									
JP42-2018-TR18-2656-J42		6/29/18	4/26/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52		72.00	-	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	0.31	2.81	-	-	15.61	0.52	0.52	-	1.56	-	-	126.10
JP42-2018-TR18-2660-J42		6/26/18	4/26/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	-	71.90	-	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	0.31	2.81	-	-	15.61	0.52	0.52	-	1.56	-	-	126.00
JP42-2018-TR18-2779-J42		6/19/18	5/7/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	23.54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31.54
Based on the first payment date, TP $25 should have been assessed. Based on the number of payments LTF was over assessed by $2, DEL was over assessed, should be $52.20. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions. In addition, please correct dis																																								
JP42-2018-JP07-11-739		6/26/18	11/2/07	FAILED TO SIGNAL TURN (INCLUDING MOVING RIGHT OR LEFT)	-	5.68	0.43	0.14	-	-	-	-	-	-	-	15.58	0.71	-	-	-	-	0.57	0.57	8	-	-	2.82	-	0.09	0.48	-	-	4.26	-	-	-	0.43	-	7.09	46.85
DEL was over assessed, should be $39.90. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																								
JP42-2018-JP07-06-133		6/6/18	5/16/07	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40.00	3.00	1.00	-	-	-	-	-	-	-	89.70	5.00	-	-	-	-	4.00	4.00	2	-	-	20.00	-	0.60	3.40	-	-	-	-	-	-	-	-	50.00	222.70
DEL was over assessed, should be $40.50. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions. In addition, please correct disposition date																																								
JP42-2018-JP08-01-876		6/19/18	12/31/07	NO LIABILITY INS	-	19.79	1.48	0.49	-	-	-	-	-	-	-	60.57	2.47	-	-	-	-	1.98	1.98	2	-	-	9.90	-	0.32	1.68	-	-	-	-	-	-	-	-	24.74	127.40
DEL was over assessed, should be $49.80. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																								
JP42-2018-JP07-06-132		6/6/18	5/16/07	SPEEDING (EXCEED PRIMA FACIE LIMIT)	-	40.00	3.00	1.00	-	-	-	-	-	-	-	97.80	5.00	-	-	-	-	4.00	4.00	2	-	-	20.00	-	0.60	3.40	-	-	30.00	-	-	-	3.00	-	50.00	263.80
DEL was over assessed, should be $91.53. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																								
JP42-2018-JP14-07-134		6/13/18	7/5/14	NO DRIVER'S LICENSE (WHEN UNLIC)	-	40.00	3.00	1.00	-	166	-	-	-	-	-	91.70	5.00	-	-	2.00	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	-	-	1.00	1.00	-	-	50	-	396.80
Based on offense type, IDRF $2 and TPDC were under assessed. DEL was over assessed, should be $51.00. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office																																								
JP42-2018-JP15-01-261		6/26/18	1/7/15	EXPIRED MOTOR VEHICLE INSPECT	-	40.00	3.00	1.00	-	-	-	-	-	-	-	97.50	-	-	-	1.00	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	5	-	30.00	-	1.00	-	3.00	-	50.00	267.50

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Based on the first payment date, TP $25 should have been assessed. DEL was under assessed, should be $81.00. Please call Auditor's office for instructions. In addition, please enter disposition date																																									
				FAIL TO MAINTAIN FINANCIAL RESPONSIBI																																							
JP42-2018-TR15-0757-J42		6/27/18	11/2/15	LITY (#)	-	10.64	0.80	0.26	-	29.80	-	-	-	-	-	21.06	-	1.33	-	0.53	-	-	1.06	1.06	-	-	-	5.32	-	0.16	1.44	-	-	-	0.27	0.27	-	-	-	-	74.00
DEL was under assessed, should be $37.23. Please call Auditor's office for instructions																																								
JP42-2018-TR16-0216-J42		6/22/18	12/28/15	Speeding	-	12.22	0.92	0.31	-	-	-	-	-	-	-	11.29	-	1.53	-	0.61	-	-	1.22	1.22	2	0.03	-	6.11	-	0.18	1.65	-	-	9.17	0.31	0.31	-	0.92	-	-	50.00
DEL was over assessed, should be $36.63. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																								
				FAIL TO DRIVE IN SINGLE																																						
JP42-2018-TR16-1720-J42		6/22/18	5/12/16	LANE (#)	-	40.00	3.00	1.00	-	-	-	-	-	-	-	52.50	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	174.60
DEL was over assessed, should be $26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																								
				NO DRIVER LICENSE WHEN UNLICENSE																																						
JP42-2018-TR16-1719-J42		6/8/18	5/12/16	D-NOT CDL	-	40.00	3.00	1.00	-	-	-	-	-	-	-	46.50	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	135.60
DEL was under assessed, should be $47.10. Please call Auditor's office for instructions. In addition, please correct disposition date																																								
				NO DRIVER LICENSE WHEN UNLICENSE																																						
JP42-2018-TR16-3520-J42		6/1/18	10/4/16	D-NOT CDL	-	25.66	1.92	0.64	-	65.90	-	-	-	-	-	29.79	-	3.20	-	1.28	-	-	2.56	2.56	2	0.06	-	12.81	-	0.38	3.46	-	-	-	0.64	0.64	-	-	-	-	153.50
DEL was under assessed, should be $48.30. Please call Auditor's office for instructions. In addition, Please enter disposition date																																								
				No Drivers License When Unlicensed																																						
JP42-2018-TR16-1835-J42		6/27/18	5/20/16	not CDL(#)	-	14.34	1.08	0.36	-	-	-	-	-	-	-	16.71	-	-	-	0.72	-	-	1.44	1.44	2	0.04	-	7.19	-	0.22	1.94	-	1.8	-	0.36	0.36	-	-	-	-	50.00
DEL was over assessed, should be $36.63. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																								
				Disregard																																						
JP42-2018-TR17-0708-J42		6/5/18	2/18/17	Red Light	-	40.00	3.00	1.00	-	-	-	-	-	-	-	52.50	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	5	30.00	1.00	1.00	-	3.00	-	-	174.60
Based on the appear by date, SCOF $20 should have been assessed. Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date																																								
				FAIL TO CONTROL																																						
JP42-2018-TR17-6940-J42		6/1/18	12/22/17	SPEED (#)	-	20.84	1.56	0.52	-	52.90	-	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	0.31	2.81	-	-	15.61	0.52	0.52	-	1.56	-	-	107.00
JP42-2018-TR17-3375-J42		6/13/18	6/13/17	Speeding 10 percent or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
Based on the first payment date, TP $25 should have been assessed. DEL was under assessed, should be $48.30. Please call Auditor's office for instructions. In addition, please enter disposition date																																								
				NO DRIVER LICENSE WHEN UNLICENSE																																						
JP42-2018-TR17-1109-J42		6/22/18	3/12/17	D NOT CDL	-	10.66	0.80	0.27	-	14.40	-	-	-	-	-	12.39	-	1.33	-	0.53	-	-	1.06	1.06	-	0.03	-	5.33	-	0.16	1.44	-	-	-	0.27	0.27	-	-	-	-	50.00
CO fine should be split CO $25 and CRF $25. In addition, please enter disposition date																																								
				SAFETY BELT,REQUIRED:>=15 RIDING IN																																						
JP42-2018-TR18-2851-J42		6/8/18	5/9/18	A PASS	-	40.00	3.00	1.00	-	50.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	152.00

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Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	LTFC	WAF	WFPRE	Receipted Amount
CCC $40, CHS $3, CHSJP $1, IDRF $2, JCTF $4, JSF $4, LTF $2, MVF $0.10, SJFC $0.60, SJFS $5.40, TPDC $1, and TPDS $1 should have been assessed. Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) then to fine If the monies do not cover all of 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 assessed and prorated, if needed																																									
JP42-2018-TR17-2669-J42		6/11/18	5/17/17	NO DRIVER LICENSE WHEN UNLICENSE D-NOT CDL																								20.00														20.00
Based on the number of payments, LTF was under assessed by $2. Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date																																									
JP42-2018-TR17-5066-J42		6/7/18	8/29/17	No Drivers License When Unlicensed not CDL(#)						35.00															2		20.00														57.00
JP42-2018-TR18-0773-J42		6/26/18	1/30/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)		3.58	0.27	0.09		12.90								0.45		0.18		0.36	0.36	2			20.00		0.05	0.48					0.09	0.09						40.90
JP42-2018-TR18-1373-J42		6/22/18	2/27/18	Speeding 10 percent or more above posted speed limit						9.10															2																	11.10
Based on the number of payments, LTF was under assessed by $2. In addition, please correct disposition date.																																									
JP42-2018-TR18-2742-J42		6/11/18	4/19/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)						122.00																																	122.00
JP42-2018-TR18-2877-J42		6/13/18	5/10/18	Speeding 10 percent or more above posted speed limit		20.84	1.56	0.52		30.00								2.60		1.04		2.08	2.08	0.05					0.31	2.81					15.61	0.52	0.52		1.56			82.10
JP42-2018-TR18-3234-J42		6/29/18	6/1/18	Speeding 10 percent or more above posted speed limit		16.42	1.23	0.40										2.05		0.82		1.64	1.64	0.04					0.24	2.21					12.30	0.41	0.41		1.23			41.04
JP42-2018-TR18-3473-J42		6/14/18	6/12/18	Speeding 10 percent or more above posted speed limit		19.16	1.44	0.48										2.40		0.96		1.92	1.92	2	0.05				0.29	2.59					14.39	0.48	0.48		1.44			50.00
Please enter disposition date.																																									
JP42-2018-JP07-09-078		6/4/18	8/31/07	FAIL TO DISPLAY DRIVER'S LICENSE		40.00	3.00	1.00		166						89.70						4.00	4.00	2			20.00		0.60	3.40	5								50.00		388.70

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt Cause # Please enter disposition date.	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
JP42-2018-JP07-11-490	6/29/18	11/2/07	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 87 MPH/70 MPH		40.00	3.00	1.00		151						95.10	5.00	-		-			4.00	4.00	2			20.00		0.60	3.40			30.00				3.00		50.00	412.10
JP42-2018-JP14-07-135	6/13/18	7/5/14	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY		40.00	3.00	1.00		275						124.20	5.00	-		2.00			4.00	4.00	2			20.00		0.60	5.40				1.00	1.00			50		538.20
JP42-2018-IBC16-0096-J42	6/15/18	11/15/15	Issuance of a Bad Check		40.00	3.00	1.00		30.00										2.00			4.00	4.00	2					0.60	5.40				1.00	1.00			50		144.00
JP42-2018-IBC16-0075-J42	6/15/18	3/11/16	Theft of Service >=$750<$2 500		40.00	3.00	1.00		180										2.00			4.00	4.00	2					0.60	5.40				1.00	1.00			50		294.00
JP42-2018-TR17-6372-J42	6/4/18	11/15/17	Failed to Yield Right of Way Left Turn		26.34	1.98	0.66		52.90								3.29		1.32			2.63	2.63	2	0.07		13.17		0.39	3.56			19.76	0.66	0.66		1.98			134.00
JP42-2018-TR17-5932-J42	6/13/18	10/17/17	Speeding 10 percent or more above posted speed limit		40.00	3.00	1.00		66.00								5.00		2.00			4.00	4.00	2	0.10		20.00		0.60	5.40			30.00	1.00	1.00		3.00			188.10
JP42-2018-TR17-6831-J42	6/14/18	12/16/17	Speeding 10 percent or more above posted speed limit		40.00	3.00	1.00		54.00								5.00		2.00			4.00	4.00	2	0.10		20.00		0.60	5.40			30.00	1.00	1.00		3.00			176.10
JP42-2018-TR18-3208-J42	6/22/18	5/30/18	DISREGARD NO PASSING ZONE (SIGN OR MARKINGS)		19.16	1.44	0.48										2.40		0.96			1.92	1.92	2	0.05				0.29	2.59			14.39	0.48	0.48		1.44			50.00
JP42-2018-TR18-2803-J42	6/15/18	5/7/18	Drive Onto/From Controlled Access Highway Where Prohibited		19.16	1.44	0.48										2.40		0.96			1.92	1.92	2	0.05				0.29	2.59			14.39	0.48	0.48		1.44			50.00
JP42-2018-TR18-3021-J42	6/20/18	5/21/18	Driving While License Invalid - DL		40.00	3.00	1.00		65.90								5.00		2.00			4.00	4.00	2	0.10				0.60	5.40				1.00	1.00					135.00
JP42-2018-TR18-2630-J42	6/4/18	4/25/18	Driving While License Invalid - DL		40.00	3.00	1.00										5.00		2.00			4.00	4.00	2	0.10				0.60	5.40				1.00	1.00					69.10
JP42-2018-TR18-1524-J42	6/26/18	3/9/18	Driving While License Invalid - DL						40.00															6																46.00

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Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Please enter disposition date.																																										
JP42-2018-TR18-3407-J42		6/14/18	6/7/18	Driving While License Invalid - DL EXPIRED DRIVER	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3050-J42		6/22/18	5/22/18	LICENSE (#) EXPIRED DRIVER	-	29.85	2.24	0.75	-	-	-	-	-	-	-	-	-	3.73	-	1.47	-	-	2.99	2.99	2	-	-	-	-	0.45	4.03	-	-	-	0.75	0.75	-	-	-	-	52.00
JP42-2018-TR18-3150-J42		6/20/18	5/25/18	LICENSE (#) FAIL TO MAINTAIN FINANCIAL RESPONSIBI	-	34.63	2.60	0.87	-	-	-	-	-	-	-	-	-	4.33	-	1.73	-	-	3.46	3.46	2	-	-	-	-	0.52	4.66	-	-	-	0.87	0.87	-	-	-	-	60.00
JP42-2018-TR18-2259-J42		6/25/18	4/5/18	LITY (#) FAIL TO MAINTAIN FINANCIAL RESPONSIBI	-	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3156-J42		6/29/18	5/25/18	LITY (#) FAIL TO MAINTAIN FINANCIAL RESPONSIBI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
JP42-2018-TR18-3164-J42		6/22/18	5/23/18	LITY (#) FAIL TO MAINTAIN FINANCIAL RESPONSIBI	-	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3455-J42		6/29/18	6/11/18	LITY (#) Failure to Make Right Turn as Close As Possible to Right Hand	-	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3094-J42		6/5/18	5/23/18	Curb Failure-Refuse to Vaccinate	-	40.00	3.00	1.00	-	52.90	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	155.00
JP42-2018-TR18-3388-J42		6/27/18	5/31/18	Dog or Cat Hunt without/fail to show valid hunting license - Resident License when Req. (Fur bearing	-	-	-	-	-	56.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56.75
JP42-2018-CRNT18-0072-J42		6/25/18	6/5/18	Animal) No Drivers License - When Unlicensed	-	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	-	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	-	0.72	0.72	3.58	-	-	-	50.00
JP42-2018-TR18-2254-J42		6/25/18	4/6/18	not CDL(#) No Drivers License - When Unlicensed	-	11.40	0.85	0.28	-	30.90	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	50.00
JP42-2018-TR18-0320-J42		6/26/18	1/4/18	not CDL(#)	-	2.25	0.17	0.06	-	-	-	-	-	-	-	-	-	0.28	-	0.11	-	-	0.23	0.23	2	0.01	-	1.13	-	0.03	0.28	-	-	-	0.06	0.06	-	-	-	-	6.90

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Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt Cause # Please enter disposition date.	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCDF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
JP42-2018-TR18-0992-J42	6/15/18	2/10/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-1372-J42	6/22/18	2/27/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-1892-J42	6/8/18	3/23/18	No Drivers License - When Unlicensed not CDL(#)	-	1.79	0.13	0.06	-	-	-	-	-	-	-	-	-	0.22	-	0.09	-	-	0.18	0.18	2	-	-	-	-	0.03	0.24	-	-	-	0.04	0.04	-	-	-	-	5.00
JP42-2018-TR18-2682-J42	6/22/18	4/23/18	No Drivers License - When Unlicensed not CDL(#)	-	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	135.00
JP42-2018-TR18-2685-J42	6/12/18	4/29/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-2809-J42	6/22/18	5/7/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3078-J42	6/22/18	5/23/18	No Drivers License - When Unlicensed not CDL(#)	-	40.00	3.00	1.00	-	0.90	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	70.00
JP42-2018-TR18-2875-J42	6/18/18	5/9/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3001-J42	6/28/18	5/18/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3080-J42	6/15/18	5/23/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3083-J42	6/29/18	5/23/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3086-J42	6/25/18	5/23/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00

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Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt Cause # Please enter disposition date.	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
JP42-2018-TR18-3120-J42	6/25/18	5/25/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3311-J42	6/25/18	6/5/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-TR18-3351-J42	6/22/18	6/6/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	50.00
JP42-2018-CRNT18-0073-J42	6/25/18	6/5/18	Nongame: hunt protected bird	-	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	-	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	-	0.72	0.72	3.58	-	-	-	50.00
JP42-2018-TRU18-0084-J42	6/13/18	4/19/18	Parent Contributing to Non-Attendance	-	23.40	1.76	0.59	-	-	-	-	11.71	-	-	-	-	-	-	1.17	-	-	2.34	2.34	2	-	-	-	-	0.35	3.16	-	-	-	0.59	0.59	-	-	-	-	50.00
JP42-2018-TR18-2440-J42	6/29/18	4/12/18	SAFETY SEAT SYS,CHILD PASS,CHILD <8 UNLESS TALLER THAN 4'9 NOT SECURED BY" SPEEDING - SCHOOL	-	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
JP42-2018-TR18-3441-J42	6/26/18	6/7/18	ZONE		24.94	1.87	0.62						15.59				3.12		1.25			2.49	2.49	2	0.06				0.38	3.37			18.71	0.62	0.62		1.87			80.00
JP42-2018-TR18-1639-J42	6/15/18	3/8/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	102.10
JP42-2018-TR18-1648-J42	6/6/18	3/13/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	39.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	141.10
JP42-2018-TR18-1987-J42	6/15/18	3/17/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	51.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	153.10
JP42-2018-TR18-2099-J42	6/12/18	3/28/18	Speeding 10 percent or more	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	102.10

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt / Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Please enter disposition date.																																									
JP42-2018-TR18-1352-J42	6/26/18	2/26/18	Speeding 10 percent or more above posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
JP42-2018-TR18-1466-J42	6/7/18	3/3/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	49.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51.10
JP42-2018-TR18-1523-J42	6/26/18	3/9/18	Speeding 10 percent or more above posted speed limit	-	0.80	0.06	0.02	-	-	-	-	-	-	-	-	-	0.10	-	0.04	-	-	0.08	0.08	2	-	-	-	-	0.01	0.11	-	-	0.60	0.02	0.02	-	0.06	-	-	4.00
JP42-2018-TR18-1568-J42	6/22/18	3/8/18	Speeding 10 percent or more above posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
JP42-2018-TR18-2121-J42	6/18/18	3/29/18	Speeding 10 percent or more above posted speed limit	-	20.00	1.50	0.50	-	-	-	-	-	-	-	-	-	2.50	-	1.00	-	-	2.00	2.00	-	0.05	-	-	-	0.30	2.70	-	-	14.95	0.50	0.50	-	1.50	-	-	50.00
JP42-2018-TR18-2408-J42	6/29/18	4/12/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	102.10
JP42-2018-TR18-2629-J42	6/4/18	4/25/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	60.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	162.10
JP42-2018-TR18-2814-J42	6/11/18	5/8/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	30.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	132.10
JP42-2018-TR18-2825-J42	6/4/18	4/16/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	51.00	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	5	30.00	1.00	1.00	-	3.00	-	-	153.10

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Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt / Cause # (Please enter disposition date.)	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
JP42-2018-TR18-2902-J42	6/8/18	5/11/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	48.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	150.10
JP42-2018-TR18-2952-J42	6/8/18	5/15/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	90.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	192.10
JP42-2018-TR18-2176-J42	6/25/18	4/2/18	Speeding 10 percent or more above posted speed limit	-	19.16	1.44	0.48	-	-	2.40	-	-	-	-	-	-	-	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
JP42-2018-TR18-2819-J42	6/28/18	5/8/18	Speeding 10 percent or more above posted speed limit	-	20.00	1.50	0.50	-	-	-	-	-	-	-	-	-	2.47	-	1.00	-	-	2.00	2.00	-	0.05	-	-	-	0.30	2.70	-	-	14.98	0.50	0.50	-	1.50	-	-	50.00
JP42-2018-TR18-2915-J42	6/8/18	5/6/18	Speeding 10 percent or more above posted speed limit	-	39.13	2.94	0.98	-	-	-	-	-	-	-	-	-	4.90	-	1.96	-	-	3.92	3.92	2	0.10	-	-	-	0.59	5.29	-	-	29.37	0.98	0.98	-	2.94	-	-	100.00
JP42-2018-TR18-3041-J42	6/1/18	5/22/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	30.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	132.10
JP42-2018-TR18-3076-J42	6/13/18	5/23/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	42.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	144.10
JP42-2018-TR18-3095-J42	6/27/18	5/23/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	39.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	141.10
JP42-2018-TR18-3153-J42	6/25/18	5/25/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	102.10

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Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Please enter disposition date.																																										
JP42-2018-TR18-3236-J42		6/13/18	6/1/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	66.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	168.10
JP42-2018-TR18-3356-J42		6/25/18	6/7/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	30.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	132.10
JP42-2018-TR18-3360-J42		6/20/18	6/7/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	36.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	138.10
JP42-2018-TR18-3248-J42		6/29/18	5/24/18	Speeding 10 percent or more above posted speed limit	-	27.53	2.07	0.69	-	-	-	-	-	-	-	-	-	3.44	-	1.38	-	-	2.75	2.75	2	0.07	-	-	-	0.41	3.72	-	-	20.65	0.69	0.69	-	2.06	-	-	70.90
JP42-2018-TR18-3269-J42		6/14/18	6/3/18	Speeding 10 percent or more above posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
JP42-2018-TR18-3334-J42		6/19/18	6/5/18	Speeding 10 percent or more above posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
JP42-2018-TR18-3367-J42		6/20/18	6/7/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	51.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	153.10
JP42-2018-TR18-3464-J42		6/22/18	6/12/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	30.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	132.10
JP42-2018-TR18-3469-J42		6/29/18	6/12/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	42.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	144.10

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
Please enter disposition date.																																										
JP42-2018-TR18-3500-J42		6/22/18	6/13/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	45.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	147.10
JP42-2018-TR18-2935-J42		6/7/18	5/11/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	1.00	1.00	-	3.00	-	-	102.10
JP42-2018-TR18-3465-J42		6/22/18	6/12/18	Speeding 10 percent or more above posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
JP42-2018-TR18-3563-J42		6/25/18	6/18/18	Speeding 10 percent or more above posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	-	14.39	0.48	0.48	-	1.44	-	-	50.00
It appears that the disposition may be incorrect, please review and revise.																																									
JP42-2018-TR18-2383-J42		6/8/18	4/11/18	Driving While License Invalid - DL	-	-	-	-	-	40.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44.00
JP42-2018-TR18-2596-J42		6/20/18	4/22/18	Driving While License Invalid - DL	-	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	87.00
JP42-2018-TR18-2967-J42		6/28/18	5/15/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBI	-	-	-	-	-	50.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-TR18-1638-J42		6/8/18	3/12/18	No Drivers License - When Unlicensed	-	5.42	0.41	0.14	-	65.90	-	-	-	-	-	-	-	0.68	-	0.27	-	-	0.54	0.54	2	0.01	-	-	-	0.08	0.73	-	-	-	0.14	0.14	-	-	-	-	77.00
JP42-2018-TR18-1762-J42		6/7/18	3/18/18	No Drivers License - When Unlicensed	-	5.42	0.41	0.14	-	65.90	-	-	-	-	-	-	-	0.68	-	0.27	-	-	0.54	0.54	2	0.01	-	-	-	0.08	0.73	-	-	-	0.14	0.14	-	-	-	-	77.00
JP42-2018-TR18-1924-J42		6/14/18	3/24/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	-	42.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44.00
JP42-2018-TR18-2281-J42		6/4/18	4/3/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	-	27.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended June 30, 2018

Receipt	Cause #	Date	Offense Date	Charge Offer	ABC	CCC	CHS	CHSJF	CMI	CO	CONS	CRF	CSF	CSFSZ	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWr	UTFC	WAF	WFPRE	Receipted Amount
It appears that the disposition may be incorrect, please review and revise.																																									
JP42-2018-TR18-2698-J42		6/15/18	4/30/18	No Drivers License - When Unlicensed not CDL(#)	-	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	87.00
JP42-2018-TR18-2872-J42		6/12/18	5/3/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	-	40.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44.00
JP42-2018-TRU18-0093-J42		6/26/18	5/4/18	Parent Contributing to Non-Attendance	-	-	-	-	-	42.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	42	-	-	-	-	-	-	-	-	-	-	86.00
JP42-2018-CRNT18-0030-J42		6/8/18	4/1/18	Ride, Not Secured By Safety Belt - Passenger (When Required)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
JP42-2018-TR18-2980-J42		6/20/18	5/17/18	Ride, Not Secured By Safety Belt Passenger (When Required)	-	27.56	2.07	0.69	-	-	-	-	-	-	-	-	-	3.43	-	1.38	-	-	2.76	2.76	2	-	-	-	-	0.41	3.72	-	-	20.67	0.69	0.69	-	2.07	-	-	70.90
JP42-2018-TR18-1593-J42		6/22/18	3/10/18	Speeding 10 percent or more above posted speed limit	-	17.20	1.29	0.43	-	-	-	-	-	-	-	-	-	2.15	-	0.86	-	-	1.72	1.72	-	0.04	-	-	-	0.26	2.32	-	-	12.86	0.43	0.43	-	1.29	-	-	43.00
JP42-2018-TR18-1871-J42		6/18/18	3/9/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	60.82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66.82
JP42-2018-TR18-2385-J42		6/7/18	4/11/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	-	45.00	-	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	0.31	2.81	-	-	15.61	0.52	0.52	-	1.56	-	-	99.10
JP42-2018-TR18-2927-J42		6/7/18	5/10/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	-	51.00	-	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	0.31	2.81	-	-	15.61	0.52	0.52	-	1.56	-	-	105.10

31-8X

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of June 30, 2018

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	3/1/2016	JP42-2016-00846	-	179.00
	28	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	29	3/14/2016	JP42-2016-01071	-	179.00
	30	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	31	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	32	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	33	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	34	6/30/2016	JP42-2016-02567		50.00
	35	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	36	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	37	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	38	7/6/2016	JP42-2016-02644	JP15-07-398	105.10

EXHIBIT B

	39	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	40	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	41	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	42	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	43	7/29/2016	JP42-2016-02900		299.00
	44	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
	45	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
	46	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
2017					
	47	6/20/2017	JP42-2017-02537	CRNT17-0109-J42	167.00
				Sub-Total	$ 7,288.95
				April 2015 jail payments	219.00
				June 2015 jail payments	267.00
				Total	$ 7,774.95

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 25, 2018

The Honorable Jason Peña
Hidalgo County Justice of the Peace Pct. 5, Pl. 1
P.O. Box 238
Elsa, Texas 78543

Ref: *Monthly Fines and Fees Report* for June 2018

Dear Judge Peña:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of June 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 June 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, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2018 were $5,008.20. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported.

If you have any questions, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

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

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

PBC

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2018-00103 THRU JP51-2018-00141 $ 5,008.20 ✓

LESS: COST ON DEPOSIT 0.00 -

ADD: COST ON DEPOSIT LIQUIDATED 0.00 -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 5,008.20

Less: Total amount of remittances to County Treasurer (From Part II) $ 5,008.20 (F)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) 0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 5,008.20	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 5,008.20 (T)	

PREPARED BY: M. Ramirez DATE: 7/16/18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: en 7/23/2018 07/24/18

Jason P. — JUSTICE OF THE PEACE — 7/16/18 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED 01/18

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

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

PBC

City: ELSA, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	$ 1,722.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	69.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	23.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	92.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	48.00
Motor Vehicle Adm. Fee ($10-$20) -Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	161.90
Deferred Disposition		C.C.P. Art. 45.051	161.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	13.80
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	42.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	-
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	23.00
STATE COURT COSTS AND FEES:					
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.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 ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	920.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	12	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	72.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	420.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	92.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	124.20
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	46.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	2.00
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	120.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	23.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	12	GC 51.971 (a)		1100-207-20-000-076-0-000	60.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	95.00
T.A.B.C (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	-
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	385.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	305.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	150.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	25.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	125.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (e)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	-		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 5,008.20**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/23/2018

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

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



EDINBURG, TEXAS 78539

August 16, 2018

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

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2018-22

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Mission Tax Increment Reinvestment Zone No. 1 (TIRZ). 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 Mission TIRZ No. 1 list of accounts provided by the Tax Office, and a list of tax accounts coded THMS1 and THMS2 by HCAD.

The results of the review revealed that 139 tax account numbers (see Exhibit A) coded THMS1 or THMS2 by the HCAD were not included in the TIRZ list of accounts provided by the Tax Office. The collection reports were manually adjusted to reflect the proper collections.

In addition, tax account numbers 101408 and 316786 are not located within the TIRZ boundaries based on the TIRZ map provided by the HCAD; however, the tax account numbers were listed on the TIRZ list of accounts provided by the Tax Office. There were no collections for account numbers 101408 and 316786 for the year in review.

We recommend that the tax accounts be added or removed, as applicable, from the TIRZ collections reports once the required revisions are made by the HCAD. In addition, copies of the revised TIRZ collections reports should be submitted to the County Auditor's Office.

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,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Martin Garza Jr., City Manager, City of Mission

HIDALGO COUNTY DISTRICT JUDGES

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

Exhibit A

Mission TIRZ #1 & #2

	year	prop_id	geo_id
1	2017	101520	10052-00-000-0004-01
2	2017	101522	10052-00-000-0005-05
3	2017	101523	10052-00-000-0005-06
4	2017	280987	S2950-00-000-0186-35
5	2017	541909	10052-00-000-0007-01
6	2017	634588	10052-00-000-0000-01
7	2017	634590	10052-00-000-0000-02
8	2017	634592	10052-00-000-0000-03
9	2017	634593	10052-00-000-0000-04
10	2017	634595	10052-00-000-0000-05
11	2017	637667	D2949-01-000-0033-00
12	2017	637719	D2949-01-000-0085-00
13	2017	637811	10052-00-000-0007-02
14	2017	644473	10052-00-000-0007-08
15	2017	644474	10052-00-000-0007-06
16	2017	647550	10049-00-000-0000-05
17	2017	647553	10052-00-000-0000-06
18	2017	654929	10052-00-000-0007-11
19	2017	664171	T3635-00-000-0032-00
20	2017	670849	B2618-01-000-0000-05
21	2017	670851	B2618-01-000-0001-00
22	2017	670852	B2618-01-000-0000-00
23	2017	690114	10052-00-000-0007-15
24	2017	693664	10052-00-000-0007-17
25	2017	723071	V0515-01-000-0072-00
26	2017	1071556	S1819-00-001-0000-00
27	2017	1071560	S1819-00-001-0001-00
28	2017	1071561	S1819-00-001-0002-00
29	2017	1071562	S1819-00-001-0003-00
30	2017	1071563	S1819-00-001-0004-00
31	2017	1071564	S1819-00-001-0005-00
32	2017	1071565	S1819-00-001-0006-00
33	2017	1071566	S1819-00-001-0007-00
34	2017	1071567	S1819-00-001-0008-00
35	2017	1071568	S1819-00-001-0009-00
36	2017	1071569	S1819-00-001-0010-00
37	2017	1071570	S1819-00-001-0011-00
38	2017	1071571	S1819-00-001-0012-00
39	2017	1071572	S1819-00-001-0013-00
40	2017	1071573	S1819-00-001-0014-00
41	2017	1071574	S1819-00-001-0015-00

	year	prop_id	geo_id
71	2017	1073400	D2949-03-000-0327-00
72	2017	1073401	D2949-03-000-0328-00
73	2017	1073402	D2949-03-000-0329-00
74	2017	1073403	D2949-03-000-0330-00
75	2017	1073404	D2949-03-000-0331-00
76	2017	1073405	D2949-03-000-0332-00
77	2017	1073406	D2949-03-000-0333-00
78	2017	1073407	D2949-03-000-0334-00
79	2017	1073408	D2949-03-000-0335-00
80	2017	1073409	D2949-03-000-0336-00
81	2017	1073410	D2949-03-000-0337-00
82	2017	1073411	D2949-03-000-0338-00
83	2017	1073412	D2949-03-000-0339-00
84	2017	1073413	D2949-03-000-0340-00
85	2017	1073414	D2949-03-000-0341-00
86	2017	1073415	D2949-03-000-0342-00
87	2017	1073416	D2949-03-000-0343-00
88	2017	1073417	D2949-03-000-0344-00
89	2017	1073418	D2949-03-000-0345-00
90	2017	1073419	D2949-03-000-0346-00
91	2017	1073420	D2949-03-000-0347-00
92	2017	1073421	D2949-03-000-0348-00
93	2017	1073422	D2949-03-000-0349-00
94	2017	1073423	D2949-03-000-0350-00
95	2017	1073424	D2949-03-000-0351-00
96	2017	1073425	D2949-03-000-0352-00
97	2017	1073426	D2949-03-000-0353-00
98	2017	1073427	D2949-03-000-0354-00
99	2017	1073428	D2949-03-000-0355-00
100	2017	1073429	D2949-03-000-0356-00
101	2017	1073430	D2949-03-000-0357-00
102	2017	1073431	D2949-03-000-0358-00
103	2017	1073432	D2949-03-000-0359-00
104	2017	1073433	D2949-03-000-0360-00
105	2017	1073434	D2949-03-000-0361-00
106	2017	1073435	D2949-03-000-0362-00
107	2017	1073555	S2950-00-000-0185-05
108	2017	1074446	C9539-02-000-0000-00
109	2017	1074722	T0803-02-000-0000-00
110	2017	1074724	T0803-02-000-0208-00
111	2017	1074725	T0803-02-000-0209-00

42	2017	1071575	S1819-00-001-0016-00
43	2017	1071576	S1819-00-001-0017-00
44	2017	1071577	S1819-00-001-0018-00
45	2017	1071578	S1819-00-001-0019-00
46	2017	1071579	S1819-00-001-0020-00
47	2017	1071580	S1819-00-001-0021-00
48	2017	1071581	S1819-00-001-0022-00
49	2017	1071582	S1819-00-002-0001-00
50	2017	1071583	S1819-00-002-0002-00
51	2017	1072895	S2950-00-000-0185-02
52	2017	1073378	D2949-03-000-0308-00
53	2017	1073382	D2949-03-000-0309-00
54	2017	1073383	D2949-03-000-0310-00
55	2017	1073384	D2949-03-000-0311-00
56	2017	1073385	D2949-03-000-0312-00
57	2017	1073386	D2949-03-000-0313-00
58	2017	1073387	D2949-03-000-0314-00
59	2017	1073388	D2949-03-000-0315-00
60	2017	1073389	D2949-03-000-0316-00
61	2017	1073390	D2949-03-000-0317-00
62	2017	1073391	D2949-03-000-0318-00
63	2017	1073392	D2949-03-000-0319-00
64	2017	1073393	D2949-03-000-0320-00
65	2017	1073394	D2949-03-000-0321-00
66	2017	1073395	D2949-03-000-0322-00
67	2017	1073396	D2949-03-000-0323-00
68	2017	1073397	D2949-03-000-0324-00
69	2017	1073398	D2949-03-000-0325-00
70	2017	1073399	D2949-03-000-0326-00

112	2017	1074726	T0803-02-000-0210-00
113	2017	1074727	T0803-02-000-0211-00
114	2017	1074728	T0803-02-000-0212-00
115	2017	1074729	T0803-02-000-0213-00
116	2017	1074730	T0803-02-000-0214-00
117	2017	1074731	T0803-02-000-0215-00
118	2017	1074732	T0803-02-000-0216-00
119	2017	1074733	T0803-02-000-0217-00
120	2017	1074734	T0803-02-000-0218-00
121	2017	1074735	T0803-02-000-0219-00
122	2017	1074736	T0803-02-000-0220-00
123	2017	1074737	T0803-02-000-0221-00
124	2017	1074738	T0803-02-000-0222-00
125	2017	1074739	T0803-02-000-0223-00
126	2017	1074740	T0803-02-000-0224-00
127	2017	1074741	T0803-02-000-0225-00
128	2017	1074742	T0803-02-000-0226-00
129	2017	1074743	T0803-02-000-0227-00
130	2017	1074744	T0803-02-000-0228-00
131	2017	1074745	T0803-02-000-0229-00
132	2017	1074746	T0803-02-000-0230-00
133	2017	1074747	T0803-02-000-0231-00
134	2017	1074748	T0803-02-000-0232-00
135	2017	1074749	T0803-02-000-0233-00
136	2017	1074750	T0803-02-000-0234-00
137	2017	1074751	T0803-02-000-0235-00
138	2017	1074752	T0803-02-000-0236-00
139	2017	1075062	D2800-00-13B-0000-05

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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August 16, 2018

Martin Garza, City Manager
City of Mission
1201 E. 8th Street
Mission, Texas 78572

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2018-22

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Mission, Hidalgo County, and City of Mission TIRZ No. 1. The objectives of the review were to determine the accuracy of the City of Mission TIRZ 2017-2018 payment request and compliance with Tax Code §311.016 regarding the completion of the annual audit report.

The scope of our review was limited to the Mission TIRZ property accounts 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 results of the review revealed the following:

1. A payment request in the amount of $2,673,838.52 was received from the City of Mission on behalf of the Mission TIRZ; however, it was determined that the payment amount should be $2,711,868.02 (a difference of $38,029.50) (see Exhibit A).
2. The Mission TIRZ annual audit report included the required information pursuant to Tax Code §311.016.

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,

Maria A. Duran PB

Marla Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Ms. Angie Vela, Finance Director, City of Mission

HIDALGO COUNTY DISTRICT JUDGES

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

EXHIBIT A

2017-2018 Mission TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Mission TIRZ Calculation for Tax Year 2017	Mission TIRZ Calculation for Tax Year 2016	Mission TIRZ Calculation for Tax Year 2015	Mission TIRZ Calculation for Tax Year 2014	Mission TIRZ Calculation for Tax Year 2013	Mission TIRZ Calculation for Tax Year 2012	Mission TIRZ Calculation for Tax Year 2011	Mission TIRZ Calculation for Tax Year 2010	Mission TIRZ Calculation for Tax Year 2009	Mission TIRZ Calculation for Tax Year 2008	Mission TIRZ Calculation for Tax Year 2007	Mission TIRZ Calculation for Tax Year 2006	Mission TIRZ Calculation for Tax Year 2005	Mission TIRZ Calculation for Tax Year 2004	Mission TIRZ Calculation for Tax Year 2003	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 555,664,021.00	$ 547,533,165.00	$ 510,391,050.00	$ 456,307,703.00	$ 434,510,686.00	$ 392,811,004.00	$ 374,081,899.00	$ 364,015,470.00	$ 355,391,314.00	$ 321,538,050.00	$ 242,231,282.00	$ 157,557,847.00	$ 130,774,321.00	$ 88,586,173.00	$ 59,848,437.00	
Multiplied by Hidalgo County Current (GHD) Tax Rate (58/100)	0.0058	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 3,222,851.32	$ 3,230,445.87	$ 3,011,307.20	$ 2,692,215.45	$ 2,563,613.06	$ 2,317,584.92	$ 2,207,083.20	$ 2,147,691.27	$ 2,096,808.75	$ 1,897,074.50	$ 1,429,164.56	$ 929,591.30	$ 771,588.49	$ 522,540.42	$ 353,105.78	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 555,664,021.00	$ 547,533,165.00	$ 510,391,050.00	$ 456,307,703.00	$ 434,510,686.00	$ 392,811,004.00	$ 374,081,899.00	$ 364,015,470.00	$ 355,391,314.00	$ 321,538,050.00	$ 242,231,282.00	$ 157,557,847.00	$ 130,774,321.00	$ 88,586,173.00	$ 59,848,437.00	
(-) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,188,713.00	
Captured Appraised Value	$ 526,443,419.00	$ 518,312,563.00	$ 481,170,448.00	$ 427,087,101.00	$ 405,290,084.00	$ 363,590,402.00	$ 344,861,297.00	$ 334,794,868.00	$ 326,170,712.00	$ 292,317,448.00	$ 213,010,680.00	$ 128,337,245.00	$ 101,553,719.00	$ 59,379,460.00	$ 30,661,724.00	
Captured Appraised Value	$ 526,443,419.00	$ 518,312,563.00	$ 481,170,448.00	$ 427,087,101.00	$ 405,290,084.00	$ 363,590,402.00	$ 344,861,297.00	$ 334,794,868.00	$ 326,170,712.00	$ 292,317,448.00	$ 213,010,680.00	$ 128,337,245.00	$ 101,553,719.00	$ 59,379,460.00	$ 30,661,724.00	
multiplied by Contribution Rate (Per agreement s/b the lesser of .5095 or actual M&O (5095/100)	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	
Tax Levy Due to TIRZ	$ 2,682,229.22	$ 2,640,802.51	$ 2,451,563.43	$ 2,176,008.78	$ 2,064,952.98	$ 1,852,493.10	$ 1,757,068.31	$ 1,705,779.85	$ 1,661,839.78	$ 1,489,357.40	$ 1,085,289.41	$ 653,878.26	$ 517,416.20	$ 302,538.35	$ 156,221.48	
TIRZ Collections (for February 1 through January 31) as per Collections reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 2,920,648.57	$ 264,444.73	$ 22,233.62	$ 8,804.12	$ 448.19	$ 546.09	$ 2,014.30	$ 685.01	$ 206.63	$ 133.81	$ 64.76	$ 55.51	$ 77.10	$ 67.48	$ 133.84	
Percent Collected of Actual Levy	$ 3,222,851.32	$ 3,230,445.87	$ 3,011,307.20	$ 2,692,215.45	$ 2,563,613.06	$ 2,317,584.92	$ 2,207,083.20	$ 2,147,691.27	$ 2,096,808.75	$ 1,897,074.50	$ 1,429,164.56	$ 929,591.30	$ 771,588.49	$ 522,540.42	$ 353,105.78	
	90.62%	8.19%	0.74%	0.28%	0.02%	0.02%	0.09%	0.03%	0.01%	0.01%	0.00%	0.01%	0.01%	0.01%	0.04%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	$ 2,682,229.22	$ 2,640,802.51	$ 2,451,563.43	$ 2,176,008.78	$ 2,064,952.98	$ 1,852,493.10	$ 1,757,068.31	$ 1,705,779.85	$ 1,661,839.78	$ 1,489,357.40	$ 1,085,289.41	$ 653,878.26	$ 517,416.20	$ 302,538.35	$ 156,221.48	
	90.62%	8.19%	0.74%	0.28%	0.02%	0.02%	0.09%	0.03%	0.01%	0.01%	0.00%	0.01%	0.01%	0.01%	0.04%	
(Less) Administrative Cost	$ 2,430,636.12	$ 216,281.73	$ 18,141.57	$ 5,440.02	$ 412.99	$ 370.50	$ 1,581.38	$ 511.73	$ 166.18	$ 148.94	$ -	$ 65.39	$ 51.74	$ 30.25	$ 62.49	
(Less) Adjustments **	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
2017-2018 TIRZ PAYMENT AMOUNT	$ 2,430,636.12	$ 216,281.73	$ 18,141.57	$ 5,440.02	$ 412.99	$ 370.50	$ 1,581.38	$ 511.73	$ 166.18	$ 148.94	$ -	$ 65.39	$ 51.74	$ 30.25	$ (62.49)	$ 2,673,938.62

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	County Auditor's Calculation for Tax Year 2009	County Auditor's Calculation for Tax Year 2008	County Auditor's Calculation for Tax Year 2007	County Auditor's Calculation for Tax Year 2006	County Auditor's Calculation for Tax Year 2005	County Auditor's Calculation for Tax Year 2004	County Auditor's Calculation for Tax Year 2003	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 567,543,508.00	$ 547,533,165.00	$ 510,391,050.00	$ 456,307,703.00	$ 434,510,686.00	$ 392,811,004.00	$ 374,081,899.00	$ 364,015,470.00	$ 355,391,314.00	$ 321,538,050.00	$ 242,231,282.00	$ 157,557,847.00	$ 130,774,321.00	$ 88,586,173.00	$ 59,848,437.00	
Multiplied by Hidalgo County Current (GHD) Tax Rate (58/100)	0.0058	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 3,291,752.36	$ 3,230,445.87	$ 3,011,307.20	$ 2,692,215.45	$ 2,563,613.06	$ 2,317,584.92	$ 2,207,083.20	$ 2,147,691.27	$ 2,096,808.75	$ 1,897,074.50	$ 1,429,164.56	$ 929,591.30	$ 771,588.49	$ 522,540.42	$ 353,105.78	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 567,543,508.00	$ 547,533,165.00	$ 510,391,050.00	$ 456,307,703.00	$ 434,510,686.00	$ 392,811,004.00	$ 374,081,899.00	$ 364,015,470.00	$ 355,391,314.00	$ 321,538,050.00	$ 242,231,282.00	$ 157,557,847.00	$ 130,774,321.00	$ 88,586,173.00	$ 59,848,437.00	
(-) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,220,602.00	29,188,713.00	29,188,713.00	
Captured Appraised Value	$ 538,322,906.00	$ 518,312,563.00	$ 481,170,448.00	$ 427,087,101.00	$ 405,290,084.00	$ 363,590,402.00	$ 344,861,297.00	$ 334,794,868.00	$ 326,170,712.00	$ 292,317,448.00	$ 213,010,680.00	$ 128,337,245.00	$ 101,553,719.00	$ 59,379,460.00	$ 30,661,724.00	
Captured Appraised Value	$ 538,322,906.00	$ 518,312,563.00	$ 481,170,448.00	$ 427,087,101.00	$ 405,290,084.00	$ 363,590,402.00	$ 344,861,297.00	$ 334,794,868.00	$ 326,170,712.00	$ 292,317,448.00	$ 213,010,680.00	$ 128,337,245.00	$ 101,553,719.00	$ 59,379,460.00	$ 30,661,724.00	
multiplied by Contribution Rate (Per agreement s/b the lesser of .5095 or actual M&O (5095/100)	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	0.005095	
Tax Levy Due to TIRZ	$ 2,742,756.21	$ 2,640,802.51	$ 2,451,563.43	$ 2,176,008.78	$ 2,064,952.98	$ 1,852,493.10	$ 1,757,068.31	$ 1,705,779.85	$ 1,661,839.78	$ 1,489,357.40	$ 1,085,289.41	$ 653,878.26	$ 517,416.20	$ 302,538.35	$ 156,221.48	
TIRZ Collections (for February 1 through January 31) as per Collections reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 2,982,431.68	$ 264,793.23	$ 22,233.62	$ 8,804.12	$ 448.19	$ 675.43	$ 2,014.30	$ 685.01	$ 206.63	$ 133.81	$ 64.76	$ 55.51	$ 77.10	$ 67.48	$ 133.84	
Percent Collected of Actual Levy	$ 3,291,752.36	$ 3,230,445.87	$ 3,011,307.20	$ 2,692,215.45	$ 2,563,613.06	$ 2,317,584.92	$ 2,207,083.20	$ 2,147,691.27	$ 2,096,808.75	$ 1,897,074.50	$ 1,429,164.56	$ 929,591.30	$ 771,588.49	$ 522,540.42	$ 353,105.78	
	90.5954%	8.1968%	0.7383%	0.2527%	0.0176%	0.0291%	0.0913%	0.0319%	0.0098%	0.0071%	0.0045%	0.0000%	0.0100%	0.0129%	0.0378%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	$ 2,742,756.21	$ 2,640,802.51	$ 2,451,563.43	$ 2,176,008.78	$ 2,064,952.98	$ 1,852,493.10	$ 1,757,068.31	$ 1,705,779.85	$ 1,661,839.78	$ 1,489,357.40	$ 1,085,289.41	$ 653,878.26	$ 517,416.20	$ 302,538.35	$ 156,221.48	
	89.9954%	8.1968%	0.7383%	0.2527%	0.0175%	0.0291%	0.0913%	0.0319%	0.0098%	0.0071%	0.0045%	0.0000%	0.0100%	0.0129%	0.0378%	
(Less) Administrative Cost	$ 2,468,350.01	$ 216,481.30	$ 18,099.89	$ 5,496.77	$ 361.37	$ 539.08	$ 1,804.20	$ 544.14	$ 164.52	$ 105.74	$ 48.84	$ 39.23	$ 51.74	$ 39.03	$ 59.05	
(Less) Adjustments **	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
2017-2018 TIRZ PAYMENT AMOUNT	$ 2,468,350.01	$ 216,481.30	$ 18,099.89	$ 5,496.77	$ 361.37	$ 539.08	$ 1,804.20	$ 544.14	$ 164.52	$ 105.74	$ (48.84)	$ -	$ 39.23	$ 51.74	$ 39.03	$ (59.05)	$ 2,711,988.62

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

Difference between Mission Payment request and Hidalgo County Auditor's Office $ (38,029.50)

COUNTY of HIDALGO
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EDINBURG, TEXAS 78539

August 16, 2018

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

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2018-22

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2017 list of tax accounts coded THMS1 and THMS2 by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine whether the list only included real property tax accounts located within the TIRZ boundaries.

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.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Mission; TIRZ collection reports; and the list of tax accounts coded THMS1 and THMS2 by HCAD.

We noted that tax account number W0100-00-020-0011-12 was included on the tax year 2017 list of tax accounts coded THMS1; however, the property is not located within the TIRZ boundaries.

Please make the necessary corrections and submit the tax year 2017 revised list of tax accounts coded THMS1 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by August 31, 2018.

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,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Martin Garza Jr., City Manager, City of Mission

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 26, 2018

Luciano Ozuna Jr., City Manager
City of Alamo
420 N. Tower Rd.
Alamo, Texas 78516

Re: City of Alamo TIRZ No. 1- Report No. 2018-26

Dear Mr. Ozuna:

We conducted a limited scope review of the interlocal agreement between the City of Alamo, Hidalgo County, and Reinvestment Zone (TIRZ) Number One, City of Alamo. The objectives of the review were to determine the accuracy of the Alamo TIRZ No. 1 2017-2018 payment request and compliance with Tax Code §311.016 and sections IV (B) (2) and VII (J) of the interlocal agreement.

The scope of our review was limited to the property accounts within the Alamo TIRZ No. 1 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 results of our review revealed the following:

1. A payment request in the amount of $69,309.00 was received from the City of Alamo; however, it was determined that the payment amount should be $72,153.14 (a difference of $2.844.14) (see Exhibit A).
2. The fact sheet, annual reports, and annual financial review were submitted in compliance with Tax Code §311.016 and section IV (B) (2) and section VII (J) of the interlocal agreement.

If you have any questions, feel free to call Michael Ramos, Internal Auditor I, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

EXHIBIT A

2017-2018 Alamo TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2017		Alamo TIRZ No. 1 Calculation Tax Year 2017
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 47,734,420.00	$ 50,109,345.00	$ 52,635,622.00	$ 55,858,043.00		$ 55,964,928.00
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	0.0058		0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 281,633.08**	**$ 295,645.14**	**$ 310,550.17**	**$ 323,976.65**		**$ 330,193.28**
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 47,734,420.00	$ 50,109,345.00	$ 52,635,622.00	$ 55,858,043.00		$ 55,964,928.00
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 39,895,348.00	$ 39,895,348.00	$ 39,895,348.00	$ 39,895,348.00		$ 39,895,348.00
Captured Appraised Value	**$ 7,839,072.00**	**$ 10,213,997.00**	**$ 12,740,274.00**	**$ 15,962,695.00**		**$ 16,069,580.00**
Captured Appraised Value	$ 7,839,072.00	$ 10,213,997.00	$ 12,740,274.00	$ 15,962,695.00		$ 16,069,580.00
(multiplied by) Contribution Rate (Per agreement s/b the lesser of .5127 or actual M&O) (.5112/100)	0.005127	0.005127	0.005127	0.005112		0.005127
Tax Levy Due to TIRZ	**$ 40,190.92**	**$ 52,367.16**	**$ 65,319.38**	**$ 81,601.30**		**$ 82,388.74**
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 497.41	$ 558.27	$ 9,556.45	$ 281,780.58		$ 281,780.58
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 281,633.08	$ 295,645.14	$ 310,550.17	$ 323,976.65		$ 330,193.08
Percent Collected of Actual Levy	**0.1766%**	**0.1888%**	**3.0773%**	**86.9756%**		**85%**
Tax Levy Due to TIRZ	$ 40,190.92	$ 52,367.16	$ 65,319.38	$ 81,601.30		$ 82,388.74
(Multiplied by) Percent Collected of Actual Levy	0.1766%	0.1888%	3.0773%	86.9756%		85%
	$ 70.98	$ 98.87	$ 2,010.07	$ 70,973.22		$ 70,309.00
(Less) Administrative Cost				$ (1,000.00)		$ (1,000.00)
(Less) Adjustments **						$ -
2017-2018 TIRZ PAYMENT AMOUNT	**$ 70.98**	**$ 98.87**	**$ 2,010.07**	**$ 69,973.22**		**$ 69,309.00**
				$ 72,153.14		

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 11, 2018

Pilar Rodriguez, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 1 The Shoppes - Report No. 2018-27

Dear Mr. Rodriguez:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 1. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 1 2017-2018 payment amount and compliance with Tax Code § 311.016 and Section 3 (b) of the interlocal agreement regarding completion of the Edinburg TIRZ No. 1 annual report.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 1 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 improvement could be made.

The results of the review revealed the following:

1. A payment request in the amount of $240,913.60 was received from the City of Edinburg on behalf of the Edinburg TIRZ; however, it was determined that the payment amount should be $241,882.73 (a difference of $969.13) (see Exhibit A).
2. The annual report was submitted in compliance with Tax Code §311.016 and Section 3 (b).

If you have any questions, please contact Michael Ramos, Internal Auditor I, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS SINGLETERRY JUDGE, 92ND D.C. | JAIME E. TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENÉE R. BETANCOURT JUDGE, 449TH D.C.

EXHIBIT A

2017-2018 Edinburg TIRZ No. 1 - The Shoppes Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 1 Calculation 2017	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 55,762,725.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 329,000.08**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 55,762,725.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 1,577,021.00	
Captured Appraised Value	**$ 54,185,704.00**	
Captured Appraised Value	$ 54,185,704.00	
(multiplied by) Contribution Rate (88% of County Rate not to exceed current years M&O rate) (.5107/100)	0.005192	
Tax Levy Due to TIRZ	**$ 281,332.18**	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 281,733.12	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 329,000.08	
Percent Collected of Actual Levy	**86.0000%**	
Tax Levy Due to TIRZ	$ 281,332.18	
(Multiplied by) Percent Collected of Actual Levy	86.0000%	
	$ 240,913.60	
(Less) Adjustments **	$ -	
2017-2018 TIRZ PAYMENT AMOUNT	$ -	
	$ 240,913.60	**$ 240,913.60**

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2017	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 55,762,725.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 323,423.81**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 55,762,725.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 1,577,021.00	
Captured Appraised Value	**$ 54,185,704.00**	
Captured Appraised Value	$ 54,185,704.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	0.005104	
Tax Levy Due to TIRZ	**$ 276,563.83**	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 282,866.41	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 323,423.81	
Percent Collected of Actual Levy	**87.4600%**	
Tax Levy Due to TIRZ	$ 276,563.83	
(Multiplied by) Percent Collected of Actual Levy	87.4600%	
	$ 241,882.73	
(Less) Administrative Cost	$ -	
(Less) Adjustments **	$ -	
2017-2018 TIRZ PAYMENT AMOUNT	**$ 241,882.73**	**$ 241,882.73**

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

$ (969.13)

COUNTY of HIDALGO
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EDINBURG, TEXAS 78539

July 11, 2018

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

Ref: City of Edinburg TIRZ No. 4 Entertainment Center - Report No. 2018-32

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Edinburg Tax Increment Reinvestment Zone No. 4 (the TIRZ). 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 improvement 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. 4 list of accounts provided by the Tax Office, and a list of tax accounts coded THEB4 by HCAD.

The results of the review revealed that tax account number 330825 is located within the TIRZ boundaries and coded THEB4 by HCAD; however, the tax account was not included in the TIRZ list of accounts provided by the Tax Office. The collection reports were manually adjusted to reflect $31.49 and $29.25 for the 2015 and 2016 tax year, respectively.

We recommend that tax account 330825 be added to the Edinburg TIRZ No. 4 list of tax accounts. Please submit revised TIRZ collection reports to the County Auditor's Office by July 27, 2018.

If you have any questions, please contact Michael Ramos, Internal Auditor I, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

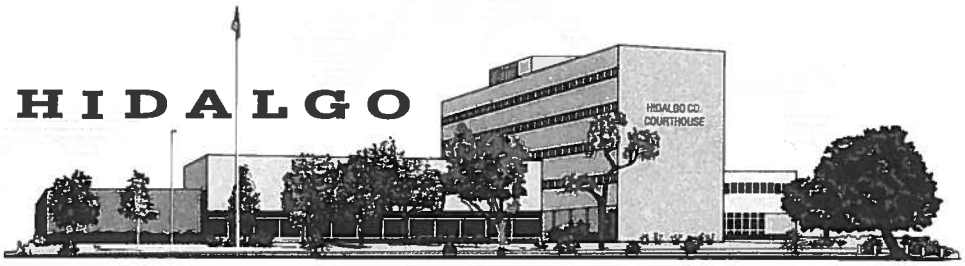
cc: The Honorable Ramon Garcia, Hidalgo County Judge
Mr. Pilar Rodriguez, City Manager, City of Edinburg

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

July 11, 2018

Pilar Rodriguez, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 4 Entertainment Center - Report No. 2018-32

Dear Mr. Rodriguez:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 4. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 4 2017-2018 payment amount and compliance with Tax Code § 311.016 and Sections IV (B)(2) and VII (J) of the interlocal agreement regarding completion of the Edinburg TIRZ No. 4 annual report and TIRZ annual financial review.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 4 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 improvement could be made.

The results of the review revealed the following:

1. A payment request in the amount of $82,411.74 was received from the City of Edinburg on behalf of the Edinburg TIRZ; however, it was determined that the payment amount should be $66,104.86 (a difference of $16,306.88) (see Exhibit A); and
2. The annual report and annual financial review were submitted in compliance with Tax Code §311.016 and Sections IV (B)(2) and VII (J) of the interlocal agreement.

If you have any questions, please contact call Michael Ramos, Internal Auditor I, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

EXHIBIT A

2017-2018 Edinburg TIRZ No. 4 - Entertainment Center

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 4 Calculation 2017	Edinburg TIRZ No. 4 Calculation 2016	Edinburg TIRZ No. 4 Calculation 2015	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)	$ 18,205,556.00	$ 23,034,367.00	$ 15,943,910.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (59/100)	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 107,412.78	$ 135,902.77	$ 94,069.07	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 18,205,556.00	$ 23,034,367.00	$ 15,943,910.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	444,933.00	$ 444,933.00	$ 444,933.00	
Captured Appraised Value	$ 17,760,623.00	$ 22,589,434.00	$ 15,498,977.00	
Captured Appraised Value	$ 17,760,623.00	$ 22,589,434.00	$ 15,498,977.00	
(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement)(5127/100)	0.005127	0.005127	0.005127	
Tax Levy Due to TIRZ	$ 91,058.71	$ 115,816.03	$ 79,463.26	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 97,212.82	$ -	$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 107,412.78	$ -	$ -	
Percent Collected of Actual Levy	90.5040%	0.0000%	0.0000%	
Tax Levy Due to TIRZ	$ 91,058.71	$ -	$ -	
(Multiplied by) Percent Collected of Actual Levy	90.5040%	0.0000%	0.0000%	
	$ 82,411.74	$ -	$ -	
(Less) Adjustments **		$ -	$ -	
2017-2018 TIRZ PAYMENT AMOUNT		$ -	$ -	
	$ 82,411.74	$ -	$ -	$ 82,411.74

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 21,079,884.00	$ 15,948,867.00	$ 13,369,723.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (58/100)	0.0058	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 122,263.33	$ 94,098.32	$ 78,881.37	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 21,079,884.00	$ 15,948,867.00	$ 13,369,723.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 444,933.00	$ 444,933.00	$ 444,933.00	
Captured Appraised Value	$ 20,634,951.00	$ 15,503,934.00	$ 12,924,790.00	
Captured Appraised Value	$ 20,634,951.00	$ 15,503,934.00	$ 12,924,790.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 80% of M&O County Rate) (.5186/100)	0.004090	0.004149	0.004180	
Tax Levy Due to TIRZ	$ 84,396.95	$ 64,322.72	$ 54,025.62	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 97,212.82	$ -	$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 122,263.33	$ 94,098.32	$ 78,881.37	
Percent Collected of Actual Levy	79.5110%	0.0000%	0.0000%	
Tax Levy Due to TIRZ	$ 84,396.95	$ -	$ -	
(Multiplied by) Percent Collected of Actual Levy	79.5110%	0.0000%	0.0000%	
	$ 67,104.86	$ -	$ -	
(Less) Administrative Cost	$ (1,000.00)	$ -	$ -	
(Less) Adjustments **	$ -	$ -	$ -	
2017-2018 TIRZ PAYMENT AMOUNT	$ 66,104.86	$ -	$ -	$ 66,104.86

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

$ 16,306.88

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 14, 2018

The Honorable Norma G. Garcia
Hidalgo County Treasurer's Office
2810 South Business Hwy 281
Edinburg, Texas 78539

Ref: Audit of the Hidalgo County Treasurer's Office
Audit No. 2017-44

Dear Ms. Garcia:

We conducted a limited scope audit of the County Treasurer's Office pursuant to Local Government Code §115.001 and our annual audit plan. The objective of the audit was to determine if:

1. Collections and disbursements were properly accounted, reported, and safeguarded;
2. County funds were properly insured/collateralized;
3. Investments were made in compliance with Government Code §2256 and the Hidalgo County Investment Policy; and
4. Unclaimed property was properly accounted and reported.

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

Background:

The County Treasurer is the chief custodian of all County funds. All funds belonging to the County received by any County official must be turned over to the County Treasurer. The County Treasurer is responsible for disbursing County funds as directed by the Commissioners Court consistent with the law. The County Treasurer is the chief liaison between the County and all depository banks. The County Treasurer's Office maintains records of all deposits and withdrawals, and reconciles all bank statements. The reconciled bank statements must be submitted to the County Auditor's Office within ten days after the Treasurer's Office is notified by the County Auditor's Office that the month has closed. In addition, the County Treasurer is required to submit regular reports to the Commissioners Court about the County's finances.

The County Treasurer's Office consists of four divisions, as follows:

- Receipting Division is responsible for the receipting and distribution of funds;
- Payroll Division is responsible for processing payroll, employee enrollment, payroll changes, and preparing payroll reports and payments (e.g., payroll taxes, payroll deductions, and 941 quarterly reports);
- Accounting Division is responsible for preparing bank reconciliations, investments, journal entries, and preparing reports and payments (e.g., monthly /quarterly investment reports, Equal Employment Opportunity Report, etc.); and
- Support Division is responsible for processing vendor checks, jury checks, payroll checks/direct deposits, *alio* inquiries/queries, and preparing required reports (e.g., unemployment reports, state court costs and fees reports, etc.).

HIDALGO COUNTY DISTRICT JUDGES

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

Collections and Disbursements

Pursuant to Local Government Code § 118.141(a), the County Treasurer may collect the following fees for services rendered to any person: (1) Returned check (not less than $15.00 or more than $30.00), (2) copy of check or other record ($1.00). Pursuant to Local Government Code § 118.141(b), the County Treasurer may collect from a person to whom the County issues a check, a fee for stop-payment: (1) in an amount equal to the stop-payment fee charge to the County by the County depository bank; or (2) in an amount not to exceed $20.00.

Pursuant to Local Government Code §113.002, the County Treasurer shall keep an account of the receipts and expenditures of all money that the County Treasurer receives by virtue of the office and of all debts due to and owed by the County. The County Treasurer shall keep accurate, detailed accounts of all the transactions of the County Treasurer's Office. The County Auditor's Office requires that all cash received be promptly recorded and controlled using a pre-numbered official County receipt from *alio*, the County's accounting system. Pre-numbered manual receipts should be issued when the computerized receipting system is down.

Local Government Code §113.022 (b) requires the County Treasurer to deposit money received in the County depository on or before the seventh business day after the date the County Treasurer receives the money. Some agencies deposit electronically into the County depository and some County departments deposit either directly into the County's depository bank or at the County Treasurer's Office. The money delivered in person to the County Treasurer's Office is deposited the following business day. The money is safeguarded in a locked safe until deposited. An armored car company is used to make deposits on a daily basis.

Pursuant to Local Government Code § 113.902(a), the County Treasurer shall direct prosecution for the recovery of any debt owed to the County, as provided by law, and shall supervise the collection of the debt.

Pursuant to Local Government Code § 113.041(e), if the County Treasurer is satisfied that an original check or other order drawn on the county treasury by a proper authority is lost or destroyed, the County Treasurer may issue a duplicate instrument in place of the original. The County Treasurer may not issue a duplicate until an applicant has filed an affidavit with the County Treasurer's Office that states the applicant is the true owner of the original instrument and that, to the best knowledge and belief of the applicant, the original is lost or destroyed. The County Treasurer's Office has implemented the use of two forms required prior to issuing a duplicate check, the "Request to Void Check" and "Affidavit for Pending Claim."

Depository Agreement

On March 21, 2017, Commissioners Court approved a two year extension for the County's depository agreement (C-13-016-05-07) with Lone Star National Bank. The depository contract expires on May 9, 2019. Pursuant to section 2.2 of the depository agreement, at any given time, all securities pledged shall have a total market value determined by the County to be at least equal to 105% of the uninsured aggregate demand deposit balance. The bank shall provide the County daily, at or before 11:00 a.m. on each banking day, a list of securities pledged against the County accounts and the market value of the securities based on the relevant market. The County may also obtain statements from the correspondent banks for which the County securities are pledged by Lone Star National Bank.

Pursuant to 12 U.S. Code §1823(e), no agreement which tends to diminish or defeat the interest of the FDIC in any asset acquired by it under this section or section 1821 of this title, either as security for a loan or by purchase or as receiver of any insured depository institution, shall be valid against the FDIC unless such agreement—(C) was approved by the board of directors of the depository institution or its loan committee, which approval shall be reflected in the minutes of said board or committee.

The Federal Deposit Insurance Corporation (FDIC) is an independent agency of the United States government that protects the funds depositors place in banks and savings associations. FDIC insurance is backed by the full faith and credit of the United States government. FDIC insurance covers all deposit accounts, including: checking accounts; savings accounts; money market deposit accounts; and certificates of deposit.

FDIC insurance does not cover other financial products and services that banks may offer, such as stocks, bonds, mutual funds, life insurance policies, annuities or securities. The standard insurance amount is $250,000 per depositor, per insured bank, for each account ownership category.

FDIC deposit insurance covers the depositors of a failed FDIC-insured depository institution dollar-for-dollar, principal plus any interest accrued or due to the depositor, through the date of default, up to at least $250,000.

Non-deposit investment products are not insured by the FDIC. This includes stocks, bonds, treasury securities or other investment products, whether purchased through a bank or a broker/dealer. Custodial deposits held in the name of a Broker on behalf of their investors and deposited in an FDIC insured financial institution are covered by federal deposit insurance, the same as if the funds had been deposited directly by the broker's clients in the same institution. The FDIC provides no reprieve for mergers and acquisitions. If the combination exceeds $250,000, only $250,000 is insured by the FDIC.

Government Code Chapter 2256-Public Funds Investments

Government Code Chapter 2256 authorizes Commissioners Court to purchase, sell, and invest its funds and funds under its control in investments authorized under this chapter in compliance with investment policies approved by Commissioners Court.

The Hidalgo County Treasurer is the investment officer for Hidalgo County. As such, the County Treasurer is responsible for the investment of County funds and funds under the County's control consistent with the investment policy adopted by Commissioners Court. In addition, according to Section III of the investment policy, the County Treasurer is responsible for reviewing the investments on a daily basis.

Pursuant to Government Code §2256.005 (a) and (b), Commissioners Court shall adopt a written investment policy regarding the investment of its funds and funds under its control. The investment policy must: 1) primarily emphasize safety of principal and liquidity; 2) address investment diversification, yield, and maturity and the quality and capability of investment management; and 3) include:

- a list of the types of authorized investments in which the investing entity's funds may be invested;
- the maximum allowable stated maturity of any individual investment owned by the entity;
- for pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date for the portfolio;
- methods to monitor the market price of investments acquired with public funds;
- a requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
- procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Section §2256.021.

Pursuant to Government Code §2256.005 (d), as an integral part of an investment policy, the Commissioners Court shall adopt a separate written investment strategy for each of the funds or group of funds under its control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

- understanding of the suitability of the investment to the financial requirements of the entity;
- preservation and safety of principal;
- liquidity;
- marketability of the investment if the need arises to liquidate the investment before maturity;
- diversification of the investment portfolio; and
- yield.

Pursuant to Government Code §2256.005 (e), Commissioners Court must review the County's investment policy and investment strategies not less than annually. Commissioners Court shall adopt an order stating that it has reviewed the investment policy and investment strategies and the order shall record any changes made to either the investment policy or investment strategies.

Pursuant to Government Code §2256.016 (a), the County may invest its funds and funds under its control through an eligible investment pool if Commissioners Court authorizes investment in the particular pool. In addition, pursuant to Government Code §2256.025, Commissioner Court, at least annually, must review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the County. On September 27, 2016, Commissioners Court approved a list of brokers, dealers and pools.

Pursuant to Government Code §2256.016 (b) and (c), to be eligible to receive funds from and invest funds on behalf of an entity, an investment pool must furnish to the investment officer of the entity an offering circular or other similar disclosure instrument that contains, at a minimum, the following information:

- the types of investments in which money is allowed to be invested;
- the maximum average dollar-weighted maturity allowed, based on the stated maturity date, of the pool;
- the maximum stated maturity date any investment security within the portfolio has;
- the objectives of the pool;
- the size of the pool;
- the names of the members of the advisory board of the pool and the dates their terms expire;
- the custodian bank that will safekeep the pool's assets;
- whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation;
- whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment;
- the name and address of the independent auditor of the pool;
- the requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool;
- the performance history of the pool, including yield, average dollar-weighted maturities, and expense ratios; and
- the pool's policy regarding holding deposits in cash.

In addition, to maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an investment pool must furnish to the investment officer or other authorized representative of the entity:

- investment transaction confirmations; and
- a monthly report that contains, at a minimum, the following information:
  - the types and percentage breakdown of securities in which the pool is invested;
  - the current average dollar-weighted maturity, based on the stated maturity date, of the pool;
  - the current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
  - the book value versus the market value of the pool's portfolio, using amortized cost valuation;
  - the size of the pool;
  - the number of participants in the pool;
  - the custodian bank that is safekeeping the assets of the pool;
  - a listing of daily transaction activity of the entity participating in the pool;
  - the yield and expense ratio of the pool, including a statement regarding how yield is calculated;
  - the portfolio managers of the pool; and
  - any changes or addenda to the offering circular.

Pursuant to Government Code §2256.023, not less than quarterly, the County Treasurer must prepare and submit to Commissioners Court a report of investment transactions for all funds covered by Government Code §2256 for the preceding reporting period. The report must:

- describe in detail the investment position of the entity on the date of the report;
- be prepared jointly by all investment officers of the entity;
- be signed by each investment officer of the entity;
- contain a summary statement of each pooled fund group that states the:
  - beginning market value for the reporting period;
  - ending market value for the period; and
  - fully accrued interest for the reporting period.
- state the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
- state the maturity date of each separately invested asset that has a maturity date;
- state the account or fund or pooled group fund in the state agency or local government for which each individual investment was acquired; and
- state the compliance of the investment portfolio of the state agency or local government as it relates to:
  - the investment strategy expressed in the agency's or local government's investment policy; and
  - relevant provisions of this chapter.

Hidalgo County Investment Policy and Strategy

On September 27, 2016, Hidalgo County Commissioners Court approved an order adopting the Hidalgo County Investment Policy. According to section III of the Hidalgo County Investment Policy, the investment portfolio shall not exceed an average weighted maturity life of one year for the entire investment portfolio and not more than 20% of the portfolio may exceed two years in maturity.

The Hidalgo County Investment Policy lists the authorized investments. Some of the authorized investments include obligations of the United States, certificates of deposit, and investment pools. Obligations of the United States and certificates of deposit must have a 3 year maximum maturity.

Investment pools must be continuously rated no lower that AAA or AAA-m (type of quality) or at an equivalent rating by at least one nationally recognized rating service.

Hidalgo County maintains a commingled portfolio, which encompasses five specific fund groups as listed below. The strategy for each fund group contains elements of safety of principal, liquidity, types of investments, and marketability.

- General Operating Funds must be invested in short-term, high quality, and highly marketable securities.
- Debt Service Funds shall not have a stated final maturity date which will exceed the appropriate debt service payment date until the next debt service date is fully funded. In addition, liquidity shall be provided for with short-term, high quality, and highly marketable securities;
- Capital Project Funds shall be invested in short-term, high quality, and highly marketable securities to ensure availability of timely financial resources for the acquisition or construction of major capital facilities;
- Special and Trust Funds shall be invested considering the yield with safety will be obtained through high quality investments, which maintain liquidity in the market; and
- Proprietary Funds shall be invested in short-term, high quality, and highly marketable securities.

During the period in review, investments were made using the General Operating Funds, Special Funds, Debt Service Funds, and Capital Project Funds.

Unclaimed Property

Property that has not been claimed by an "owner" for a specified period of time is considered abandoned or unclaimed. Property Code Chapter 76, requires holders of property (i.e., County departments) to report and remit abandoned property valued at $100 or less to the County Treasurer.

Pursuant to Property Code §76.302, property delivered to the County Treasurer's Office must be accompanied by a verification under oath that: (1) the property delivered is a complete and correct remittance of all accounts subject to this chapter in the holder's possession; (2) the existence and location of the listed owners are unknown to the holder; and (3) the listed owners have not asserted a claim or exercised an act of ownership with respect to the owner's reported property. The verification must be signed by the chief fiscal officer (department head) of the holder. In addition, section 76.102 requires the verification to include the following sentence: "This report contains a full and complete list of all property held by the undersigned that, from the knowledge and records of the undersigned, is abandoned under the laws of the State of Texas."

Pursuant to Property Code §76.201 (a), the treasurer of a holder shall publish a notice in the calendar year immediately following the year in which the property report is filed. The County Treasurer's Office publishes the notice on the Hidalgo County Treasurer's Office website.

Property Code Chapter 76 requires the County Treasurer to maintain a fund known as the Unclaimed Money Fund where the County Treasurer must deposit: (1) all funds delivered to the County Treasurer under Chapter 76; (2) all proceeds from the sale of any property under Chapter 76; and (3) any income derived from investments of the fund. The County Treasurer must use the Unclaimed Money Fund to pay claims. In addition, each fiscal year after deducting funds sufficient to pay anticipated expenses and claims of the Unclaimed Money Fund, the County Treasurer must transfer the remainder to the General Fund. The County Treasurer and the District Attorney may use the Unclaimed Money Fund generally for the enforcement and administration of Chapter 76, including the expenses of forms, notices, examinations, travel, court costs, supplies, equipment, and employment of necessary personnel and other necessary expenses.

Pursuant to Property Code §76.601, the County Treasurer shall from time to time invest the amount in the Unclaimed Money Fund in investments approved by law.

As of August 31, 2017, the cash balances in the Unclaimed Money Funds were as follows:

Fund 3301	Unclaimed Money Fund	$725,680.65
Fund 3302	County Clerk Unclaimed Money Fund	$656,735.78

A portion of the balance in Fund 3301 represents checks issued by the County Treasurer that should be transferred to the respective government, proprietary, or fiduciary fund and recorded as revenue in accordance with Local Government Code §116.116 (c).

Pursuant to Local Government Code §116.116 (c), an order for payment or check, issued by the County Treasurer in settlement of a claim against a county that is not presented for payment before the 366th day following the date of issuance is overdue and nonnegotiable. The sum of the overdue order or check shall be credited as revenue to the county if delivery to the payees was attempted or occurred within a reasonable time following the issuance of the order or check.

SCOPE AND METHODOLOGY

The scope of the audit was limited to a review of the internal controls, financial records, and policies and procedures related to collections, deposits, disbursements, unclaimed property and investments of the County Treasurer's Office for the period of January 1, 2017 through August 31, 2017.

Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

1. Reviewed 8 receipts for service fees collected by the County Treasurer's Office to determine if the fees were collected in compliance with Local Government Code §118.141(a) and (b).
2. Reviewed 50 receipts and supporting documentation to determine if a receipt was immediately issued when collections were received.
3. Reviewed 25 receipts, validated deposit slips, and bank statements to determine if the money received was deposited in the County depository on or before the seventh business day after the date the money was received pursuant to Local Government Code §113.022(b).
4. Reviewed procedures to determine if the County Treasurer directs prosecution for the recovery of any debt owed to the County and supervises the collection of the debt pursuant to Local Government Code §113.902(a).
5. Reviewed 18 reissued checks and supporting documentation to determine if an individual who lost or destroyed an original check was required to file an affidavit prior to reissuing the check and if the affidavit included the required statement pursuant to Local Government Code § 113.041(e).
6. Reviewed 80 bank reconciliations to determine if they were reconciled within ten days after the Treasurer's Office was notified by the County Auditor's Office that the month closed.
7. Verified that the board of director's approval of the depository agreement pursuant to 12 U.S. Code §1823(e) was maintained on file.
8. Verified that the County Treasurer's Office receives on each banking day a list of securities pledged against the County accounts and the market value of the securities based on the relevant market.
9. Verified that the County Treasurer's Office receives statements from the correspondent bank designated by Lone Star National Bank to hold in trust all securities pledged as depository collateral.
10. Reviewed a listing of securities pledged against County accounts as of August 31, 2017 provided by the County depository to determine if the total market value as determined by the County was at least equal to 105% of the uninsured aggregate demand deposit balance.
11. Reviewed the Hidalgo County Investment Policy and Investment Strategy to determine if the investment policy and investment strategy included all the information required by Government Code §2256.005.
12. Reviewed Commissioners Court minutes to determine if: 1.) the County's investment policy and investment strategies are reviewed by Commissioners Court not less than annually, 2.) an order was approved for the investment policy presented to Commissioners Court on September 27, 2016 stating that Commissioners Court

reviewed the investment policy and investment strategies, and 3.) the order recorded the changes made to either the investment policy or investment strategies pursuant to §2256.005(e).

13. Reviewed investment reports to determine if the County Treasurer invests County funds and funds under the County's control with the brokers, dealers and pools approved by Commissioners Court pursuant to Government Code §2256.025.
14. Verified that offering circulars, investment transaction confirmations, and monthly reports for Texas Class, First Public-Lone Star Investment Pool, and TexPool Participant Services were obtained by the County Treasurer's Office pursuant to Government Code §2256.01 (b) and (c).
15. Reviewed Commissioners Court minutes to determine if 2017 investment reports were presented, not less than quarterly, to Commissioners Court pursuant to Government Code §2256.023.
16. Reviewed investment reports to determine if brokered certificates of deposit did not exceed $250,000 (FDIC insured amount) in principal and accrued interest.
17. Verified that the County Treasurer's Office periodically monitors mergers and acquisitions to ensure that change in bank ownership does not cause the brokered certificates of deposit held in the acquiring financial institution to exceed $250,000 (FDIC insured amount).
18. Reviewed investment reports to determine if the investment portfolio did not exceed an average weighted maturity life of one year for the entire investment portfolio and not more than 20% of the portfolio exceeded two years in maturity.
19. Reviewed investment reports to determine if: 1.) the General Operating Funds, Capital Project Funds, Debt Service Funds and Special Funds were invested in short-term, high quality, and highly marketable securities; and 2.) Debt Service Funds do not have a stated final maturity date which will exceed the appropriate debt service payment date until the next debt service date is fully funded pursuant to Section III of the Hidalgo County Investment Policy.
20. Reviewed 10 property reports to determine if the property reports included a verification under oath and were signed by the chief fiscal officer pursuant to Property Code §76.102 and §76.302.
21. Reviewed the notice published on the Hidalgo County Treasurer's Office website to determine if the unclaimed property reports are updated pursuant to Property Code §76.201.
22. Reviewed 10 property reports and related receipts for unclaimed funds delivered to the County Treasurer to determine if the funds were deposited into the Unclaimed Money Fund.
23. Reviewed the Unclaimed Money Funds in *alio* and the investment report to determine if the amounts deposited in the funds were invested pursuant to Property Code §76.601.
24. Reviewed the Unclaimed Money Funds in *alio* to determine if the County Treasurer transfers the unclaimed money to the County's General Fund pursuant to Property Code §76.602.
25. Reviewed the Unclaimed Money Funds in *alio* to determine if treasury checks not presented for payment before the 366th day following the date of issuance were credited as revenue to the County.

Conclusion:

Based on the results of the audit, we concluded that improvements could be made to the procedures in place to ensure that collections and disbursements are properly accounted, reported, and safeguarded; unclaimed properly is properly accounted and reported; County funds are properly insured/collateralized; and investments are made in compliance with the Hidalgo County Investment Policy and Government Code §2256.005. More specifically we noted the following:

1. All 8 receipts for fees collected by the County Treasurer were collected in compliance with Local Government Code §118.141(a) and (b).
2. Of the 50 receipts, 22 were credit memos and 28 were over the counter collections:
   - 7 were issued on the same day the collections were received.
   - 43 were issued 1 to 9 business days after the collections were received. Of the 43, 17 were credit memos and 26 were over the counter collections. According to staff, collections are not always immediately receipted due to limited staff and sometimes funds received are not immediately identifiable.
3. The collections pertaining to the 25 receipts were deposited on or before the seventh business day after the date the County Treasurer received the money.
4. The County Treasurer does not direct prosecution for the recovery of any debt owed to the County and does not supervise the collection of the debt. According to staff, they were not aware that the County Treasurer was required to direct prosecution for the recovery of debt owed to the County.

5. Of the 18 reissued checks:
   - An affidavit was filed for 7 reissued checks; however, the affidavit did not state that the applicant is the true owner of the original instrument and to the best knowledge and belief of the applicant, the original is lost or destroyed.
   - An affidavit was not filed for 11 reissued checks.

   According to staff, an affidavit is required when the duplicate instrument pertains to a vendor. A letter or an email is sent to employees to confirm that the check was lost or destroyed.
6. 40 bank reconciliations were reconciled within ten days after the Treasurer's Office was notified by the County Auditor's Office that the month closed. The remaining 40 bank reconciliations were reconciled from 12 to 57 days after the month closed. According to management, bank reconciliations were not reconciled timely due to limited staff.
7. The County Treasurer's Office did not maintain documentation to support the board of director's approval of the depository agreement.
8. The County Treasurer's Office does not receive on each banking day a list of securities pledged against the County accounts and the market value of the securities based on the relevant market. The list of securities and the market value of the securities are received on a monthly basis.
9. The County Treasurer's Office had not received the statements from the correspondent bank for the period in review. According to staff, the County Treasurer's Office started requesting the statements in February 2018.
10. The total market value of pledged securities was at least equal to 105% of the uninsured aggregate demand deposit balance.
11. Generally the Hidalgo County Investment Policy and Investment Strategy included all the information required; however, the investment policy did not include a method to monitor price of investments acquired with County funds. According to staff, prices of investments are monitored on a daily basis.
12. The County's investment policy and investment strategies are presented to Commissioners Court not less than annually; however, Commissioners Court took action to approve an order adopting the investment policy instead of approving an order stating that it has reviewed the investment policy and investment strategies. In addition, the order did not record several changes made to the investment policy.
13. County funds and funds under the County's control were invested with the brokers, dealers and pools approved by Commissioners Court.
14. Offering circulars, investment transaction confirmations, and monthly reports for Texas Class, First Public-Lone Star Investment Pool, and TexPool Participant Services were not obtained by the County Treasurer's Office. County Treasurer's Office staff did not confirm if the information is periodically requested to ensure if Texas Class, First Public-Lone Star Investment Pool, and TexPool Participant Services are eligible to invest on behalf of the County.
15. The investment reports were presented to Commissioners Court not less than quarterly.
16. Certificates of deposit invested through brokers exceeded $250,000 (FDIC insured amount) in principal and accrued interest.
17. The County Treasurer's Office does not monitor mergers and acquisitions; however, according to the Treasurer's Office staff, if a merger occurs, they will be notified by a third-party safekeeping entity.
18. The investment portfolio did not exceed an average weighted maturity life of one year for the entire investment portfolio and not more than 20% of the portfolio exceeded two years in maturity.
19. The General Operating Funds, Capital Project Funds, Debt Service Funds and Special Funds were invested in short-term, high quality, and highly marketable securities. In addition, the Debt Service Funds have a stated final maturity date which will not exceed the appropriate debt service payment date.
20. Of the10 property reports:
   - All 10 did not include the required verification under oath.
   - 1 was not signed by the department head.

   We also noted that not all property reports were on forms prescribed by the County Treasurer.
21. The notice published on the Hidalgo County Treasurer's Office website was not updated. The last year reported on the website was for unclaimed funds dated 2015.
22. The unclaimed funds related to the 10 property reports were receipted as follows:
   - 8 were receipted in the Unclaimed Money Fund (3301); and

- 2 were receipted in the General Fund. We noted that there is several liability accounts maintained in the General Fund for unclaimed funds. It appears that there is no consistency in the receipting of unclaimed funds.

23. The funds in the Unclaimed Money Funds were not invested. According to staff, the amounts in the Unclaimed Money Funds are never invested.
24. The County Treasurer did not transfer any amounts in the Unclaimed Money Funds to the General Fund. According to staff, all unclaimed money remains in the Unclaimed Money Funds until requested by the property owner.
25. Treasury checks not presented for payment before the 366th day following the date of issuance were not credited as revenue to the County.

Recommendations:

In our opinion, the issues identified during our review could be addressed by developing and implementing procedures to ensure that:

1. Over the counter collections and credit memos are immediately receipted. Funds which are not immediately identifiable should be receipted into the General Fund-Undistributed Receipts-County Treasurer account. Subsequently, research should be conducted and a formal request to distribute the funds to the proper general ledger account should be submitted to the County Auditor's Office. (finding 2)
2. The County Treasurer directs prosecution for the recovery of any debt owed to the County and supervises the collection of the debt. (finding 4)
3. Each owner of a lost or destroyed check issued by the County Treasurer files an affidavit that includes the required statement pursuant to Local Government Code § 113.041(e) prior to issuing a duplicate check. (finding 5)
4. Bank reconciliations are reconciled and submitted to the County Auditor's Office within ten days after the Treasurer's Office is notified by the County Auditor's Office that the month has closed. (finding 6)
5. The board of director's approval of the depository agreement is obtained to ensure that the agreement is valid pursuant to 12.U.S. Code §1823(e). In addition, ensure that the board of directors approve all depository agreements prior to Commissioners Court approval of the depository agreements. (finding 7)
6. The list of securities pledged against the County accounts and the market value of the securities based on the relevant market is received on each banking day. The list of securities should be reviewed when received. (finding 8)
7. Statements are requested on a monthly basis from the correspondent bank to ensure the list of securities pledged against the County accounts provided by Lone Star National Bank is accurate. (finding 9)
8. The Investment Policy includes a method to monitor price of investments acquired with County funds. (finding 11)
9. Commissioners Court takes action to approve an order that states that "it has reviewed the investment policy and investment strategies." In addition, the order should record the changes, if any, made to the investment policy. (finding 12)
10. The offering circulars, investment transaction confirmations, and monthly reports for Texas Class, First Public-Lone Star Investment Pool, and TexPool Participant Services are obtained by the County Treasurer's Office prior to presenting the list of pools to Commissioners Court for approval. In addition, the County Treasurer's Office should review the information to ensure that that the pool is eligible and maintains eligibility to receive and invest funds from the County. (finding 14)
11. Certificates of deposit invested with brokers do not exceed $250,000 in principal and estimated interest. The Certificates of deposit should be open in an amount that will not exceed $250,000 once interest is earned. (finding 16)
12. Mergers and acquisitions are monitored by the Treasurer's Office, no less than a weekly basis. If any bank has been acquired or merged with another bank in which brokered certificates of deposit are owned, the County Treasurer's Office should immediately liquidate any brokered certificate of deposit which places the County above the FDIC insurance limit. (finding 17)
13. The property reports include the required verification made under oath and are signed by the department head. In addition, all property reports are submitted on forms prescribed by the County Treasurer. The form should be revised to include the proper verification and notarized signature. (finding 20)

14. The notice published on the County Treasurer's Office website for unclaimed property reports is updated annually. (finding 21)
15. Unclaimed funds delivered to the County Treasurer under Chapter 76 are receipted in the Unclaimed Money Fund (3301). In addition, the unclaimed funds delivered to the County Treasurer under Chapter 76 that are maintained in the General Fund liability accounts should be moved to the Unclaimed Money Fund. (finding 22)
16. Unclaimed Money Funds are invested from time to time. (finding 23)
17. The County Treasurer's Office estimates the amount of claims to be paid out and expenses necessary to carry out the unclaimed property program. The balance remaining in the Unclaimed Money Fund's should be transferred to the General Fund and recorded as miscellaneous revenue. (finding 24)
18. Treasury checks not presented for payment before the 366th day following the date of issuance are credited as revenue to the County. (finding 25)

Please provide management responses to finding 2, 4 through 9, 11, 12, 14, 16, 17 and 20 through 25 noted in the conclusion section and the recommendations noted above by August 31, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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

August 14, 2018

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

Ref: June 2018 Delinquent Tax Attorney Payment Request
Report No. 2018-62

Dear Mr. Villarreal:

We completed a limited scope review of the June 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 June 30, 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 June 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 June 2018."

HIDALGO COUNTY DISTRICT JUDGES

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

- Although DTA fees for 198 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 (194 tax accounts) and small amounts collected (4 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of $0.02.

We will proceed to process the June 2018 DTA payment request in the amount of $112,777.16 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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	H365003000000800	335.01	82.08	417.09	60.3
2	1	2016	L220001001001700	164.79	39.27	204.06	29.17
3	1	2016	W731000000009000	42.62	10.17	52.79	7.55
4	1	2015	C750007002001300	412.78	136.9	549.68	75.54
5	1	2015	L473500003004000	248.05	79.79	327.84	44.28
6	1	2015	R040802000007700	80.73	27.59	108.32	15.14
7	1	2015	A174302000004500	21.76	7.07	28.83	3.92
8	1	2015	L319500000003100	20.97	7.09	28.06	3.9
9	1	2015	R284500000000800	19.19	6.36	25.55	3.51
10	1	2015	E497000000002100	8.72	3.01	11.73	1.65
11	1	2015	L205095005000104	0.68	0.28	0.96	0.15
12	1	2014	A174302000004500	283.42	126.12	409.54	56.12
13	1	2014	A180000043001215	134.03	63.67	197.7	28.35
14	1	2014	E470000003001700	14.46	6.92	21.38	3.08
15	1	2014	R410000001001400	14.3	6.02	20.32	2.68
16	1	2014	C030000196002300	8.56	3.98	12.54	1.79
17	1	2014	S359302000005300	9.4	3.89	13.29	1.75
18	1	2014	E497000000002100	8	3.72	11.72	1.66
19	1	2014	G880000011000400	6.27	2.53	8.8	1.14
20	1	2013	A174302000004500	152.94	86.4	239.34	33.03
21	1	2013	G490000004002000	145.21	69.46	214.67	25.7
22	1	2013	A400000000004500	77.81	37.48	115.29	13.89
23	1	2013	C660000009000700	44.06	22.1	66.16	8.26
24	1	2013	T210000239001530	33.93	18.49	52.42	7.02
25	1	2013	P320002006001200	3.56	1.75	5.31	0.65
26	1	2013	M324899000000200	0.46	0.31	0.77	0.11
27	1	2012	H394702000005100	113.71	67.28	180.99	21.83
28	1	2012	I200001000021300	60.56	36.43	96.99	11.9
29	1	2012	W380000392000006	37.97	24.11	62.08	8.03
30	1	2012	T260000000000402	22.41	12.51	34.92	3.96
31	1	2012	A400000000004500	16.37	9.85	26.22	3.22
32	1	2012	H265000005003400	12.35	7.68	20.03	2.54
33	1	2012	C715002006002400	10.39	6.5	16.89	2.15
34	1	2012	A210000048001001	5.72	3.56	9.28	1.18
35	1	2011	W010000032001001	2,053.80	1,365.78	3,419.58	388.17
36	1	2011	M195000041000400	169.84	129.36	299.2	39.49
37	1	2011	G405000000004E00	158.19	102.03	260.22	28.47
38	1	2011	L334000000002000	96.72	78.83	175.55	24.81
39	1	2011	I210000000000800	80.91	59.46	140.37	17.84
40	1	2011	O210000005000035	75.39	54.41	129.8	16.17
41	1	2011	M111000000004300	67.26	49.43	116.69	14.83
42	1	2011	N840000004002000	59.92	38.25	98.17	10.61
43	1	2011	G120001000002600	43.02	33.05	76.07	10.13
44	1	2011	C211000000002900	42.26	30.21	72.47	8.94
45	1	2011	C211000000002900	42.25	30.21	72.46	8.93
46	1	2011	G120001000002600	15.98	12.28	28.26	3.76
47	1	2011	S170002063000804	15.04	11.81	26.85	3.65
48	1	2011	M355000131001800	6.72	5.53	12.25	1.75

49	1	2011	S130000003000900	8.79	5.82	14.61	1.65
50	1	2010	W010000032001001	2,053.80	1,612.23	3,666.03	425.14
51	1	2010	I200003000012400	154.05	114.24	268.29	28.88
52	1	2010	I200003000012400	92.06	68.27	160.33	17.26
53	1	2010	T580000000002903	60.8	48.54	109.34	12.95
54	1	2010	N340000000303513	53.03	43.39	96.42	11.77
55	1	2010	I200003000012400	56.98	42.26	99.24	10.68
56	1	2010	O210000005000035	36.87	31.03	67.9	8.57
57	1	2010	G400000000002000	36.63	29.49	66.12	7.91
58	1	2010	L106902000005300	22.88	18.1	40.98	4.84
59	1	2010	D600901000000100	23.27	17.49	40.76	4.47
60	1	2010	N480000004000203	18.33	15.85	34.18	4.45
61	1	2010	I200003000012400	16.73	12.41	29.14	3.14
62	1	2010	L580602000014200	4.29	3.47	7.76	0.93
63	1	2010	H120000036000700	0.22	0.22	0.44	0.06
64	1	2009	W010000032001001	806.34	729.74	1,536.08	181.43
65	1	2009	B505000014000500	98.97	82.63	181.6	19.15
66	1	2009	T580000000002903	77.74	71.39	149.13	17.96
67	1	2009	A210000057000900	68.45	62.16	130.61	15.5
68	1	2009	I200003000012400	69.98	60.3	130.28	14.38
69	1	2009	L120000003001100	73.11	59.1	132.21	13.27
70	1	2009	S350000000001405	40.59	42.41	83	11.69
71	1	2009	I200003000012400	47.27	40.74	88.01	9.72
72	1	2009	E348000000001000	51.72	41.46	93.18	9.23
73	1	2009	L605000000005005	39.43	33.97	73.4	8.1
74	1	2009	L605000000005005	36.8	31.7	68.5	7.56
75	1	2009	K240000000007305	31.63	28.29	59.92	6.97
76	1	2009	B190040000004900	32.92	28.69	61.61	6.92
77	1	2009	I200003000012400	27.41	23.62	51.03	5.63
78	1	2009	E583002000000100	15.75	15.41	31.16	4.06
79	1	2009	M059002000001100	14.71	13.27	27.98	3.29
80	1	2009	M593000000002700	12.03	10.32	22.35	2.45
81	1	2009	M593000000002700	10.71	9.18	19.89	2.18
82	1	2009	D600901000000100	4.37	3.8	8.17	0.92
83	1	2009	V331098000001800	0.46	0.51	0.97	0.14
84	1	2009	L580602000014200	0.26	0.25	0.51	0.06
85	1	2008	M594901000000100	227.25	213.24	440.49	46.36
86	1	2008	T580000000002903	44.61	46.32	90.93	11.11
87	1	2008	L502500000005520	35.43	35.83	71.26	8.39
88	1	2008	S100000052001700	39.39	35.89	75.28	7.56
89	1	2008	S100000052001700	19.69	17.95	37.64	3.78
90	1	2008	N580000004001500	5.87	5.76	11.63	1.31
91	1	2008	I200001000021300	3.69	3.98	7.67	0.99
92	1	2007	A555000000000300	11.86	13.58	25.44	3.1
93	1	2007	B505000015001100	6.79	7.05	13.84	1.45
94	1	2007	L611000000001700	4.84	5.88	10.72	1.42
95	1	2006	S420000000013616	458.73	499.25	957.98	91.52
96	1	2006	1003800000024422	149.23	157.43	306.66	27.53
97	1	2006	H345002000001000	116.67	122.6	239.27	21.53
98	1	2006	S735000004000600	43.11	51.51	94.62	10.67
99	1	2006	E660000001001300	27.96	30.64	58.6	5.67
100	1	2006	E660000001001300	27.97	30.64	58.61	5.67

101	1	2006	N120003000001025	19.71	24.16	43.87	5.15
102	1	2006	P696500000000700	18	20.44	38.44	3.97
103	1	2006	S735000004000600	14.37	17.17	31.54	3.56
104	1	2006	B262901000001000	12.01	13.14	25.15	2.43
105	1	2006	E720000016001200	9.19	9.69	18.88	1.7
106	1	2006	T460002000002600	5.38	6.27	11.65	1.26
107	1	2005	S740000000001500	89.2	113.43	202.63	21.94
108	1	2005	H345002000001000	106.06	124.18	230.24	21.48
109	1	2005	S477000000040600	36.69	51.67	88.36	11.28
110	1	2005	C902500000001600	42.56	53.57	96.13	10.22
111	1	2005	B233000000002000	21.22	31.1	52.32	7.07
112	1	2005	S790000000000400	14.81	19.82	34.63	4.09
113	1	2005	C211000000002600	13.74	16.15	29.89	2.78
114	1	2005	L187000002001500	11.72	13.79	25.51	2.38
115	1	2005	A045500000002000	10.11	12.27	22.38	2.23
116	1	2005	S245000000001200	7.44	9.92	17.36	2.04
117	1	2005	A570000000000400	7.05	9.32	16.37	1.9
118	1	2005	C730000021000800	6.86	9.04	15.9	1.83
119	1	2005	R225001003001900	5.03	7.64	12.67	1.8
120	1	2005	M475000002001600	4.81	6.14	10.95	1.2
121	1	2005	1003800000024422	3.91	4.6	8.51	0.79
122	1	2005	T490002001001900	3.93	4.49	8.42	0.74
123	1	2005	C140000033000317	1.62	1.86	3.48	0.3
124	1	2004	C902500000001600	59.24	81.65	140.89	15.28
125	1	2004	H345002000001000	35.16	45.39	80.55	7.75
126	1	2004	V382000000006900	21.2	32.7	53.9	7.03
127	1	2004	E405002016000400	16.04	26.41	42.45	6.07
128	1	2004	H282500000002000	20.82	29.95	50.77	5.93
129	1	2004	M015000062000401	12.62	20.12	32.74	4.49
130	1	2004	S110000002002400	13.61	20.33	33.94	4.22
131	1	2004	T210000250001521	12.52	15.7	28.22	2.53
132	1	2004	W230000013000600	6.51	10.37	16.88	2.31
133	1	2004	S525001046000200	12.45	15.12	27.57	2.3
134	1	2004	M374902000012700	6.25	9.83	16.08	2.16
135	1	2004	M355000150002100	3.33	5.03	8.36	1.06
136	1	2004	E330000112000900	1.26	1.57	2.83	0.25
137	1	2003	H345002000001000	87.65	123.66	211.31	20.9
138	1	2003	E405002013002000	22.86	30.51	53.37	4.63
139	1	2003	M515000000004700	14.15	21.16	35.31	3.89
140	1	2003	W230000052000300	8.13	13.54	21.67	2.85
141	1	2003	W230000050001101	14.19	18.37	32.56	2.62
142	1	2003	V382000000000100	12.47	16.66	29.13	2.53
143	1	2003	V382000000000100	12.48	16.66	29.14	2.53
144	1	2003	B505000015000600	6.63	8.85	15.48	1.34
145	1	2003	V382000000007000	6.94	8.99	15.93	1.28
146	1	2003	S244002000003500	3.44	4.59	8.03	0.7
147	1	2003	S244002000003500	3.43	4.59	8.02	0.7
148	1	2003	E330000112000900	2.14	2.94	5.08	0.47
149	1	2003	T470000001000200	0.04	0.06	0.1	0.01
150	1	2002	H345002000001000	73.97	113.24	187.21	18.97
151	1	2002	B203500000001800	34.69	50.49	85.18	7.65
152	1	2002	S477000000009500	8.59	12.16	20.75	1.74

153	1	2002	W010000044001052	7.55	10.98	18.53	1.66
154	1	2002	E405002013002000	5.65	8.22	13.87	1.25
155	1	2002	C690000001000700	2.64	4.06	6.7	0.68
156	1	2001	S531000002001000	20.17	39.11	59.28	8.11
157	1	2001	S477000000011900	27	45.75	72.75	7.89
158	1	2001	S477000000009500	25.12	38.56	63.68	5.54
159	1	2001	H345003000002000	11.73	18.48	30.21	2.8
160	1	2001	T706000000000200	7.82	11.87	19.69	1.67
161	1	2000	H345003000002000	47.79	81	128.79	12.26
162	1	2000	W010000049001055	29.2	54.78	83.98	9.86
163	1	2000	W380000650000005	29.59	50.16	79.75	7.59
164	1	2000	S240000000013600	30.77	50.92	81.69	7.34
165	1	2000	R380000049000700	34.21	52.51	86.72	6.31
166	1	2000	R026300000001100	14.99	29.38	44.37	5.63
167	1	2000	W380000650000005	19.73	33.44	53.17	5.06
168	1	2000	R225001003001300	11.38	20.22	31.6	3.33
169	1	2000	G040000006000100	4.82	9.72	14.54	1.93
170	1	2000	M687000000002600	2.37	4.1	6.47	0.65
171	1	1999	A310000005000100	51.96	85.12	137.08	10.13
172	1	1999	C070000102000315	15.79	26.76	42.55	3.48
173	1	1998	A530000002000300	6.56	13.21	19.77	2.15
174	1	1998	O330000024001500	3.87	8.11	11.98	1.41
175	1	1997	B010000003000300	15.4	32.98	48.38	5.38
176	1	1997	R225001003001300	8.07	17.23	25.3	2.8
177	1	1997	S735000006000700	6.57	14.03	20.6	2.28
178	1	1997	B157000000000500	3.46	6.73	10.19	0.91
179	1	1996	E400000002000900	31.17	79.94	111.11	15.71
180	1	1996	M368000000004100	5.46	14.09	19.55	2.8
181	1	1994	C120002000002600	4.37	11.05	15.42	1.82
182	1	1994	W010000030000728	3.47	9.51	12.98	1.78
183	1	1989	C005000000002302	18.78	62.51	81.29	11.19
184	1	1988	P640000006000100	24.99	87.17	112.16	15.78
185	12	1999	A310000005000100	1.26	2.08	3.34	0.25
186	1	2015	L670000004001800	9.85	3.3	13.15	1.82
187	1	2010	L250000000000300	16.12	12.63	28.75	3.36
188	1	2009	H284000000013400	6.49	5.57	12.06	1.33
189	1	2007	M594202000014300	199.26	236.61	435.87	56.19
190	1	2004	E540000045000300	3.81	6.07	9.88	1.35
191	1	2002	C436000000003300	33.22	58.62	91.84	11.95
192	1	2000	E330000357001100	38.51	71.32	109.83	12.6
193	1	1997	L319000006001700	18.87	43.6	62.47	8.03
194	1	1996	L319000006001700	20.93	50.89	71.82	9.29
195	1	1995	L319000006001700	20.06	51.18	71.24	9.27
196	1	1994	L319000006001700	18.62	49.75	68.37	8.94
197	1	1993	L319000006001700	16.36	45.68	62.04	8.15
198	1	1992	L319000006001700	14.53	42.3	56.83	7.5

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 11, 2018

Mr. T.J. Arredondo, Director of Planning
Hidalgo County Planning Department
1304 S. 25th Street
Edinburg, Texas 78542

Ref: Cash Count Report No. 2018-49

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Edinburg Office on June 13, 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 August 15, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $585.00. Based on the results of our review, we concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count including the prior day collections and the approved change fund of $225.00. 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:
We noted during our review that security cameras are installed in areas where cash collections and receipts are received and safeguarded; however, the installed security cameras were not working. In addition, a notice stating that the area is being monitored by a security camera was not posted. According to staff, the security cameras are currently not functioning and have not been repaired due to budgetary constraints.

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

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

Recommendation:
Management should contact the Department of Budget and Management for assistance regarding funding for the repair of security cameras, and ensure a notice stating that the area is being monitored by security cameras is posted.

Observation No. 2:
We noted that the June 11, 2018 through June 13, 2018 *Daily Close-out Reports* did not contain the signature of the employee responsible for verifying that the total amount on the bank validated deposit agrees to the total amount on the *Daily Close-out Report* and the supervisor's signature of approval. According to staff, the signatures are obtained at the end of the month during the preparation of the monthly report.

The County Auditor's Office requires that each day, after the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit agrees to the total amount on the *Daily Close-out Report*. The County official or his/her designee must sign under *Part III Acknowledgment and Approval* to document responsibility for this verification. In addition, the County official or his/her designee must sign and date the *Close-out Report* under *Part III Acknowledgment and Approval* to document responsibility for reviewing and approving the *Close-out Report*.

Failure to ensure that the *Daily Close-out Reports* are properly and timely completed increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the *Daily Close-out Reports* are properly completed on a daily basis.

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

Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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July 18, 2018

The Honorable David L. Fuentes, Commissioner
Hidalgo County Precinct No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

Ref: Cash Count Report No. 2018-50

Dear Commissioner Fuentes:

We conducted a surprise cash count of the cash held at the Weslaco Sanitation Office on June 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 September 15, 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.

As part of our procedures, we verified that collections on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
Total cash on hand at the time of the cash count was $400.00. Based on the results of our review, we have concluded that 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. However, we noted that the system of internal controls for the collection and safeguarding of cash 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | JAIME E TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOUR JUDGE, 449TH D.C.

Observation No. 1:
We noted during our review that over-the-phone credit card payments were accepted.

The County Auditor's Office requires that the cashier request identification from the payer when a debit or credit card is presented as payment. The identification is required to verify that the card belongs to the payer. Over-the-phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payer's name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over-the-phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

Recommendation:
Management should ensure that staff refrain from processing over-the-phone credit card transactions.

Please provide a written management response to the observation noted above by August 3, 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 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 A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 18, 2018

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

Ref: Cash Count Report No. 2018-51

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Weslaco Office on June 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 September 15, 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.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
Total cash on hand at the time of the cash count was $180.00. Based on the results of our review, we concluded that 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. 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:
We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency.

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

Recommendation:
Management should contact Precinct 1 and the Department of Budget and Management to request their assistance in obtaining approval and funding for the purchase of security cameras.

Observation No. 2:
We noted the June 18, 2018 and June 19, 2018 *Daily Close-out Reports* did not contain the signature of the employee responsible for verifying that the total amount on the bank validated deposit agrees to the total amount on the *Daily Close-out Report*. According to staff, the signature is obtained at the end of the month during the preparation of the monthly report.

The County Auditor's Office requires that each day, after the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit agrees to the total amount on the *Daily Close-out Report*. The County official or his/her designee must sign under *Part III Acknowledgment and Approval* to document responsibility for this verification.

Failure to ensure that the *Daily Close-out Reports* are properly and timely completed increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the *Daily Close-out Reports* are properly completed on a daily basis.

Please provide a written management response to the observations noted above by August 3, 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 Michael Ramos, Internal Auditor I, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext.4668, or me at ext. 4645.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | JAIME E TIJERINA JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOU JUDGE, 449TH D.C.

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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August 21, 2018

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

Re: Cash Count Report No. 2018-52

Dear Ms. Garcia:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on June 27, 2018 pursuant to Local Government Code §115.003 and §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on March 29, 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.

Conclusion:
Cash on hand at the time of the cash count totaled $744,829.32. Based on the results of our review, we concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of $50.00; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
A notice stating "Gifts, gratuities, and/or tips will not be accepted" was not posted in a conspicuous location for the public's view. According to the Chief Deputy, approval has been obtained from the County Treasurer, and will be posted for the public's view.

The County Auditor's Office requires that a notice stating "Gifts, gratuities, and/or tips will not be accepted" be posted in a conspicuous location for the public's view.

Failure to post the required notice increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a conspicuous location for the public's view.

HIDALGO COUNTY DISTRICT JUDGES

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

Observation No. 2:
We noted that the storage room used to safeguard unissued checks, deposit books, and employee payroll files is not limited to the employee responsible for maintaining custody of the unissued checks and employee payroll files. All County Treasurer employees have access to the storage room during working hours. At the end of the day, the storage room is locked by the Financial Data Specialist. According to the Chief Deputy, the County's Treasurer's Office is in the process of installing a badge security lock for the storage room. The equipment required for the badge security lock has been purchased and is pending installation.

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

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

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

Observation No. 3:
We noted that segregation of duties over the handling of collections requires improvement. The Accountant II performs the following incompatible duties:

- Custody: Opens and lists mail, balances copies of receipts against the cash drawer, and prepares bank deposits
- Recording: Accounts for numerical sequence of receipts, reconciles bank statements, and prepares reports of cash received
- Authorization: Compares listed mail receipts to recorded cash receipts and verifies that voided original receipts are kept and reviewed

According to staff, due to a heavy work load and limited number of staff, proper segregation of duties over the handling of collections has not been implemented; however, as previously noted in the prior cash count the Chief Deputy will be meeting with the Accountant II to review and revise their duties and responsibilities.

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for opening and listing mail, balancing copies of receipts against the cash drawer, and preparing bank deposits should be different from the individual responsible for the accounting of the numerical sequence of receipts, reconciling bank statements, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that voided original receipts are kept and reviewed.

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

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

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

Observation No. 4:
The username and password to gain access to the EJuror System, the electronic juror system, is shared between two employees. According to the Chief Deputy, only one username and password was granted to the County Treasurer's Office. The County Treasurer's Office will contact EJuror System staff directly since a response has not been received by the District Clerk's Office for a new username and password request.

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

Recommendation:
Management should ensure passwords are not shared. The EJuror System staff should be contacted for assistance in resolving this issue.

Observation No. 5:
We noted that cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor, but have not been posted to *alio*. According to staff, they have previously contacted *Weidenhammer Systems Corp.*, and have not received a response. According to staff, they will continue to contact *Weidenhammer Systems Corp.* until the issue is resolved.

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

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

Recommendation:
Management should ensure that access to modify receipts is removed from the individuals who have cashiering responsibilities. Receipts should only be modified upon obtaining supervisory approval. The erroneous receipt should be reprinted and the following information should be noted on the face of the receipt: marked "MODIFIED", an explanation for the modification, and the date the receipt was modified, along with the initials of both the supervisor and cashier.

Please provide written management responses to the observations noted above by August 31, 2018 using the attached Management Response Forms.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Corina Martinez, Internal Auditor I, at (956) 318-2511, ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Treasurer	**AUDIT NO.:**	2018-52
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	1	**RECOMMENDATION:**	1

Management should ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a conspicuous location for the public's view.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Treasurer	**AUDIT NO.:**	2018-52
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	2	**RECOMMENDATION:**	2

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Treasurer	**AUDIT NO.:**	2018-52
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	3	**RECOMMENDATION:**	3

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Treasurer	**AUDIT NO.:**	2018-52
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	4	**RECOMMENDATION:**	4

Management should ensure passwords are not shared. The EJuror System staff should be contacted for assistance in resolving this issue.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	**Hidalgo County Treasurer**	**AUDIT NO.:**	**2018-52**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**August 31, 2018**
FINDING No.:	**5**	**RECOMMENDATION:**	**5**

Management should ensure that access to modify receipts is removed from the individuals who have cashiering responsibilities. Receipts should only be modified upon obtaining supervisory approval. The erroneous receipt should be reprinted and the following information should be noted on the face of the receipt: marked "MODIFIED", an explanation for the modification, and the date the receipt was modified, along with the initials of both the supervisor and cashier.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 21, 2018

Mr. Eduardo Olivarez, Chief Administrative Officer
Hidalgo County Health and Human Services Department
1304 S. 25th Street
Edinburg, Texas 78542

Ref: Cash Count Report No. 2018-532

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Elsa Health Clinic on July 10, 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 November 2, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $80.00. Based on the results of our review, we concluded that total cash on hand reconciled to total receipts issued for the day up to the time of the cash count and the approved change fund of $50.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that receipt number 32932 issued on July 9, 2018, after the cut-off time, in the amount of $30.00 (cash), was not included on the *Cash Count and Reconciliation Form* prepared at the end of the day or the *Cash Count and Reconciliation Form* prepared the morning of July 10, 2018. The Clerk revised the July 10, 2018 *Cash Count and Reconciliation Form* to reflect the $30 cash after she realized there were collections. The Clerk who opened on July 10, 2018 thought there were no collections the previous day; therefore, she completed the *Cash Count and Reconciliation Form* without verifying.

The County Auditor's Office requires that each day the cashier must reconcile the cash drawer against receipts issued and the change fund, if any, using the *Cash Count and Reconciliation Form*. The reconciliation must be witnessed by another person. At a minimum, the following procedures must be performed:

- The cashier must count the money and record the appropriate amounts for currency, coins, and checks.
- The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers for "Total of Receipts since last Deposit."

HIDALGO COUNTY DISTRICT JUDGES

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

- The witness must confirm that the amount recorded by the cashier for currency, coin, and checks agrees to the receipts issued and the change fund, if any. Any variances must be noted on the "Comments" section with a detailed explanation.
- Both the cashier and the witness must verify that the *Cash Count and Reconciliation Form* is completed in its entirety. Both the cashier and witness must sign the *Cash Count and Reconciliation Form* to document their responsibility for this verification.

Failure to ensure that the change fund and collections, if any, are counted and reconciled every day may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that the change fund and collections, if any, are counted and reconciled everyday and the reconciliation is properly documented.

Observation No. 2:
We noted that security cameras were not utilized where cash is receipted and safeguarded. According to management, security cameras have not been installed due to budgetary constraints.

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

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

Recommendation:
Management should ensure that security cameras are installed in areas where cash is safeguarded. Management should contact the Department of Budget and Management to request assistance to purchase security cameras.

Observation No. 3:
We noted that when a substation supervisor is not available, approval to void the receipt is obtained over the phone from a supervisor at the Central Office; however, the receipt is not signed by the substation supervisor, once available, to document the approval. According to staff, they have not been instructed to follow other procedures for voiding receipts.

The County Auditor's Office requires that approval to void a receipt be obtained prior to voiding a receipt. Approval to void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the voided receipt contain on the face of the receipt the word "void", and explanation for the void, the date the receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together. If approval to void the receipt is obtained from the Central Office, the supervisor should sign the void receipt once they are available.

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

Recommendation:
Management should ensure that receipts are properly voided. In instances when a substation supervisor is not available, approval to void a receipt should be documented by obtaining approval via fax or e-mail from a supervisor at the Central Office. The voided receipt should be signed by the substation supervisor once they are available.

Observation No. 4:
We noted during our review that segregation of duties over the handling of cash requires improvement. The Clerk Manager performs the following incompatible duties:

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

According to staff, proper segregation of duties has not been implemented due to limited staff.

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of receipts, maintaining an inventory log of unused receipts, and preparing reports of cash received.

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

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

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

Please provide written management responses to the observations noted above by August 31, 2018 using the attached Management Response Forms.

In addition, management should develop and implement procedures for the handling of cash transactions. These procedures should include, at a minimum, the following:

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

Please provide our office with copies of the procedures by August 31, 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, Internal Auditor II, at (956) 318-2511, ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4651, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CPA

Maria Arcila Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Elsa Health Clinic	**AUDIT NO.:**	2018-532
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	1	**RECOMMENDATION:**	1

Management should ensure that the change fund and collections, if any, are counted and reconciled everyday and the reconciliation is properly documented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Elsa Health Clinic	**AUDIT NO.:**	2018-532
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	2	**RECOMMENDATION:**	2

Management should ensure that security cameras are installed in areas where cash is safeguarded. Management should contact the Department of Budget and Management to request assistance to purchase security cameras.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Elsa Health Clinic	**AUDIT NO.:**	2018-532
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	3	**RECOMMENDATION:**	3

Management should ensure that receipts are properly voided. In instances when a substation supervisor is not available, approval to void a receipt should be documented by obtaining approval via fax or e-mail from a supervisor at the Central Office. The voided receipt should be signed by the substation supervisor once they are available.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Elsa Health Clinic	**AUDIT NO.:**	2018-532
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	4	**RECOMMENDATION:**	4

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

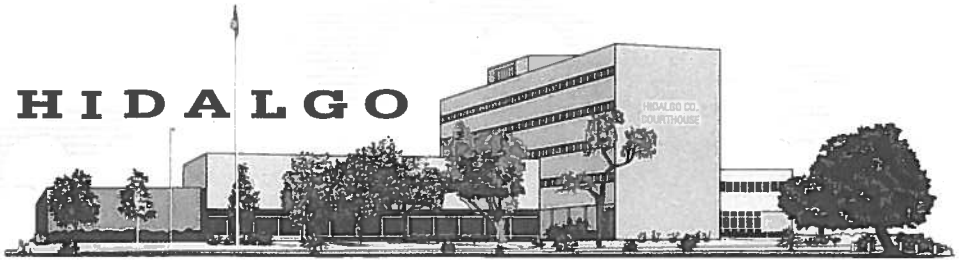
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 20, 2018

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

Ref: Cash Count
Report No. 2018-535

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Edinburg Health Clinic located on Schunior Road on June 14, 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 October 12, 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 $55.00. Based on the results of our review, we concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund in the amount of $50.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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 segregation of duties over the handling of cash requires improvement. The Clerk Manager, a Clerk II, and a Community Service Aid employee perform the following incompatible duties:

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

According to staff, proper segregation of duties has not been implemented due to limited staff.

HIDALGO COUNTY DISTRICT JUDGES

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

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of receipts, maintaining an inventory log of unused receipts, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

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

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

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

Observation No.2:
We noted that security cameras were not utilized where cash is receipted and safeguarded. According to management, security cameras have not been purchased due to budgetary constraints.

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

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

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

Please provide written management responses to the observations noted above by August 31, 2018 using the attached Management Response Forms.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by August 31, 2018. The written procedures manual should include, at a minimum, the following:

a. An office organizational chart;
b. Location of cash collection points;
c. Types of collections made by each cash collection point;
d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, and description of how segregation of duties will be maintained;
e. A complete start to finish description of the following:
    1. Process for accounting and safeguarding of the change fund, if any;
    2. Process for safeguarding cash until it is deposited;

3. Process for accounting and safeguarding mail-in payments;
4. Process for reconciling collections, including frequency of reconciliation;
5. Bookkeeping system used, and how it is maintained; and
6. Computer hardware and software used;

f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
g. A schedule of how often deposits will be made; and
h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PA

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	**Edinburg Health Clinic-Schunior Rd.**	**AUDIT NO.:**	**2018-535**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**August 31, 2018**
FINDING No.:	**1**	**RECOMMENDATION:**	**1**

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	**Edinburg Health Clinic-Schunior Rd.**	**AUDIT NO.:**	**2018-535**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**August 31, 2018**
FINDING No.:	**2**	**RECOMMENDATION:**	**2**

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 20, 2018

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

Re: Cash Count- Audit No. 2018-541

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Edinburg Tax Office on May 22, 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 September 12, 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 $1,327,756.47. Based on the results of our review, we concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count, change order form (request for change from financial institution via armored company), and the approved change fund of $5,600.00 (see Observation 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
Total cash on hand at the time of the cash count exceeded receipts issued by $423,939.15 due to the following:

- 196 mail-in payments for Tax General totaling $400,246.44 received between January 10, 2018 and May 14, 2018 had not been receipted since a tax account number had not been provided or the tax account did not have an outstanding balance. According to the Chief Accountant, the checks were pending to be returned to the payer by the Executive Assistant. Of the 196 mail-in payments:
  - 169 checks were stamped with the date received and included on the log of checks submitted to the Executive Assistant.
  - 16 checks were not stamped with the date received but were included in the log of checks submitted to the Executive Assistant.

HIDALGO COUNTY DISTRICT JUDGES

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

  - 11 checks were not found on the log of checks submitted to the Executive Assistant.
- 17 mail-in payments for Tax General totaling $22,002.46 received on May 22, 2018 were stamped with the date received and were pending to be receipted and/or returned to the sender due to tax account number not provided or the tax account did not have an outstanding balance.
- 5 mail-in payments for Special Inventory totaling $1,690.18 received on May 22, 2018 were stamped with the date received and were pending to be receipted.
- Cashier shortage for collections received on May 21, 2018 in the amount of $0.08. The shortage was recorded on the Cashier Over/Short Tax General balance sheet account.
- Cashier overage for collections received on May 22, 2018 in the amount of $0.15. The overage was recorded on the Cashier Over/Short Tax General balance sheet account instead of being remitted to the County Treasurer's Office as miscellaneous revenue.

As per the Chief Accountant, the Tax Office usually sends back checks that cannot be processed within a month of receiving the payment; however; when they are busy it will take longer. As of today, the Executive Assistant has not provided the County Auditor's Office with the supporting documentation needed in order to determine if the unprocessed mail-in payments have been returned or are still pending to be receipted.

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

Failure to ensure that all payments are promptly receipted and deposited increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that all payments are promptly receipted and deposited. In addition, the 196 mail-in payments received between January 10, 2018 and May 14, 2018 and the 22 mail-in payments received on May 22 should be immediately receipted or returned to the sender. If payments cannot be processed, they should be mailed back to the sender in a timely manner. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
We noted that a mail log was not utilized to record payments received through the mail. In addition, mail-in payments were not immediately restrictively endorsed "For Deposit Only." Furthermore, the mail-in payments were not safeguarded in a locked safe; instead, the mail-in payments are separated by type of collection and placed on a bookshelf located in the "Collections Room" until a Supervisor assigns them to a cashier to process. According to staff, a mail log has not been implemented due to a heavy workload and limited number of staff. In addition, mail-in payments are restrictively endorsed by the cashiers at the time a receipt is issued. Furthermore, mail-in payments are not taken from the bookshelf by anyone unless the payments are ready to be processed.

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

1. Mail should be opened by an employee who is not responsible for receipting or maintaining accounting records.

2. Immediately upon receipt, the person responsible for opening the mail must restrictively endorse all checks "For Deposit Only" to the credit of the County. Immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account.

    a. A check may not be restrictively endorsed if the payee line of the check is blank or made payable to another department, unless a supervisor has verified that the check is a proper payment to the department. If the payment is a proper payment to the department and the payee line of the check is blank, the department's name must be recorded on the payee line. If verification of proper payment is not possible, the check must be returned to the sender.
    b. A check may not be restrictively endorsed if it is stale-dated. Stale-dated checks must be returned to the sender.
3. Mail-in payments must be listed on a mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.
4. The employee responsible for opening the mail and listing the mail-in payments must sign and date the mail log to document responsibility for verifying the cash received and preparing the listing.
5. Mail-in payments must then be transferred to the cashier. After issuing a receipt for the mail-in payment, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log.
6. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.
7. The "Customer Copy" of a receipt issued for a mail-in payment should be mailed to the payer if the payer included a stamped, self-addressed envelope with the mail-in payment. Otherwise, the "Customer Copy" of the receipt for the mail-in payment must be maintained on file.

Failure to ensure that mail-in payments are recorded on a mail log and are safeguarded under lock and key 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 and are safeguarded under lock and key. In addition, management should ensure that mail in payments are immediately restrictively endorse "For Deposit Only" to the credit of the County. At a minimum, the procedures noted above should be implemented.

Observation No. 3:
We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

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

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

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

Please provide written management responses to the observations noted above and an action plan for Observation No. 1 by August 31, 2018. Please utilize the attached Management Response and Action Plan Forms.

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

a. Location of cash collection points;
b. Types of collections made by each cash collection point;
c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
d. A complete start to finish description of the following:
    1. Process for accounting and safeguarding of the change fund, if any;
    2. Process for safeguarding cash until it is deposited;
    3. Process for accounting and safeguarding mail-in payments;
    4. Process for reconciling collections, including frequency of reconciliation;
    5. Bookkeeping system used, and how it is maintained;
    6. Computer hardware and software used; and
e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by August 31, 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Edinburg Tax Office	**AUDIT NO.:**	2018-541
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	1	**RECOMMENDATION:**	1

Management should ensure that all payments are promptly receipted and deposited. In addition, the 196 mail-in payments received between January 10, 2018 and May 14, 2018 and the 22 mail-in payments received on May 22 should be immediately receipted or returned to the sender. If payments cannot be processed, they should be mailed back to the sender in a timely manner. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Edinburg Tax Office	**AUDIT NO.:**	2018-541
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	2	**RECOMMENDATION:**	2

Management should ensure that a daily mail log is maintained to record payments received through the mail and are safeguarded under lock and key. In addition, management should ensure that mail in payments are immediately restrictively endorse "For Deposit Only" to the credit of the County. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Edinburg Tax Office	**AUDIT NO.:**	2018-541
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	3	**RECOMMENDATION:**	3

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

ACTION PLAN (AP)

Audit #	**2018-541**
Finding #	1. 196 mail-in payments totaling $400,246.44 received between January 10, 2018 and May 14, 2018 had not been receipted since a tax account number had not been provided or the tax account did not have an outstanding balance. According to the Chief Accountant, the checks were pending to be returned to the payer by the Executive Assistant. Of the 196 mail-in payments: o 169 checks were stamped with the date received and included on the log of checks submitted to the Executive Assistant. o 16 checks were not stamped with the date received but were included in the log of checks submitted to the Executive Assistant. o 11 checks were not found on the log of checks submitted to the Executive Assistant. 2. 17 mail-in payments for Tax General totaling $22,002.46 received on May 22, 2018 were stamped with the date received and were pending to be receipted and/or returned to the sender due to tax account number not provided or the tax account did not have an outstanding balance. 3. 5 mail-in payments for Special Inventory totaling $1,690.18 received on May 22, 2018 were stamped with the date received and were pending to be receipted.
Recommendation #	The 196 mail-in payments received between January 10, 2018 and May 14, 2018 and the 22 mail-in payments received on May 22 should be immediately receipted or returned to the sender.
GOAL/ACTION ITEM:	
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				

Dept. Head/Elected Official Signature **Date**

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 21, 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. 2018-542

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Alamo Tax Office on June 28, 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 September 21, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $24,757.16. Based on the results of our review, we concluded that total cash on hand generally 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:
We noted that individuals not employed by the Tax Office and Precinct 2 Sanitation Program have access to enter the cashier's area/collection site. Tax Office and Precinct 2 Sanitation Program share the cashier's area/collection site. According to the Substation Supervisor, all employees of the Precinct 2 Community Recreational Center have access to the cashier area/collection site by using their County badge.

The County Auditor's Office requires that access to the cashier area/collection site be limited to Tax Office and Precinct 2 Sanitation Program employees only.

Failure to ensure that access to the cashier area/collection site is limited to Tax Office and Precinct 2 Sanitation Program employees may result in the loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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

Recommendation:
Management should ensure that access to the cashier's area/collection site is limited to Tax Office and Precinct 2 Sanitation Program employees. In addition, management should contact the IT Department to request that access be removed from employees not employed by the Tax Office and Precinct 2 Sanitation Program.

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 out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

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

Observation No. 3:
During the cash count we were informed that at 4:30 PM when the substation closes its doors, each cashier separates their $100.00 change fund from their current day collections so it can be ready for use the following morning. This process is not witnessed or verified by a second individual. According to the Substation Supervisor, due to the small staff size and the limited amount of time, she is unable to witness or verify the process of separating the $100.00 change fund from the current day's collections.

The County Auditor's Office requires that cashiers reconcile the cash drawer against receipts issued and the change fund on a daily basis. The reconciliation must be witnessed and/or verified by another person.

Failure to ensure that the daily reconciliation of the cash drawer and change fund is witnessed and/or verified by a second individual may result in loss or misuse of County funds.

Recommendation:
Management should ensure that the daily reconciliation of the cash drawer and change fund is witnessed and/or verified by a second individual.

Observation No. 4:
We noted that segregation of duties over the handling of cash requires improvement. The Substation Supervisor performs the following incompatible duties:

- Custody: Receives collections, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, and prepares the bank deposit
- Recording: Prepares reports of cash received
- Authorization: Verifies that voided original receipts are kept and reviewed

According to the Substation Supervisor, segregation of duties is difficult to implement due to limited staff.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving collections, issuing receipts,

balancing copies of receipts against the cash drawer, maintaining a cash drawer, and preparing bank deposits should be different from the individual responsible for preparing reports of cash received. In addition, the individuals noted above should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

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

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

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

Please provide a written management response to the observations noted above by August 31, 2018 using the attached Management Response Forms.

In addition, please provide our office with copies of the procedures listed below and any updated procedures, if applicable, by August 31, 2018.

a. Location of cash collection points;
b. Types of collections made by each cash collection point;
c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
d. A complete start to finish description of the following:
    1. Process for accounting and safeguarding of the change fund, if any;
    2. Process for safeguarding cash until it is deposited;
    3. Process for accounting and safeguarding mail-in payments;
    4. Process for reconciling collections, including frequency of reconciliation;
    5. Bookkeeping system used, and how it is maintained;
    6. Computer hardware and software used; and
e. A schedule of how often deposits will be made.

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, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Eva Mireles, Chief of Operations
Daisy Perez, Substation Supervisor
Valde Guerra, County Executive Officer

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Alamo Tax Office	**AUDIT NO.:**	2018-542
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	1	**RECOMMENDATION:**	1

Management should ensure that access to the cashier's area/collection site is limited to Tax Office and Precinct 2 Sanitation Program employees. In addition, management should contact the IT Department to request that access be removed from employees not employed by the Tax Office and Precinct 2 Sanitation Program.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Alamo Tax Office	**AUDIT NO.:**	2018-542
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	2	**RECOMMENDATION:**	2

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Alamo Tax Office	**AUDIT NO.:**	2018-542
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	3	**RECOMMENDATION:**	3

Management should ensure that the daily reconciliation of the cash drawer and change fund is witnessed and/or verified by a second individual.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Alamo Tax Office	**AUDIT NO.:**	2018-542
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING No.:	4	**RECOMMENDATION:**	4

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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



EDINBURG, TEXAS 78539

August 20, 2018

Honorable Arturo Guajardo, Jr.
Hidalgo County Clerk
100 N. Closner
Edinburg, TX 78539

Re: Cash Count- Report No. 2018-547

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's Main Office on May 16, 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 October 3, 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 $73,899.07. Based on the results of our review, we concluded that the total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of $600.00 (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No 1:
At the time of the cash count, cash on hand did not reconcile to the total receipts issued. Cash on hand was over by $639.42. The overage consisted of seven checks that had not been receipted or restrictively endorsed "For Deposit Only." Of the 7 checks:

- Three checks totaling $451.00 were subsequently receipted on May 16, 2018 (2) and on May 18, 2018 (1).
- One check in the amount of 10.00 was receipted on June 29, 2018. According to staff, the check had not been receipted since it was less than the amount required to record a document. A second check was received on June 29, 2018 to complete the amount owed.
- One check in the amount of $64.00 was receipted on June 21, 2018. According to staff, the check had not been receipted due to a missing signature required on the document that was to be recorded. Check was placed in hold until signed document was received on June 21, 2018.
- One check in the amount of $5.00 was returned to customer.

- One check in the amount of $109.42 has not being receipted since the final judgment has not been received; however, it is being safeguarded in a locked filing cabinet.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts and restrictively endorsed "For Deposit Only." If a payment discrepancy occurs (i.e., check made out to the incorrect person, check made out for the incorrect amount, insufficient/incorrect information, etc.), a pre-numbered manual receipt should be issued. Once the discrepancy is resolved, an Official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. In the alternative, the department may return the payment to the sender. If the department returns the payment, a log should be utilized in order to maintain an adequate audit trail of the checks returned that includes: the name of the person/entity to whom the check is returned; return address; check date; check amount; date returned; and reason for return. A copy of all checks returned should be maintained on file.

The longer money remains undeposited, the greater the risk that loss or theft can occur. In addition, immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account.

Recommendation:
Management should ensure that payments are promptly receipted and restrictively endorsed "For Deposit Only." At a minimum, the procedures noted above should be implemented.

Observation No. 2:
We noted that collections are deposited two days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

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

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

Recommendation:
Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 3:
We noted that segregation of duties over the handling of cash requires improvement. Eight Bookkeepers perform the following incompatible duties:

- Custody: Receive collections, issue receipts, maintain the cash drawer, balance copies of receipts issued to the cash drawer, prepare bank deposits, collect on returned checks (NSF), and prepare checks for cash disbursements
- Recording: Accounts for numerical sequence of cash received and prepare reports of cash received and disbursed

According to staff, all the Bookkeepers are cross-trained to cover for unavailable staff.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of the assets, recording transactions, and authorization. The individual responsible for receiving collections, issuing receipts, maintaining the cash drawer, balancing copies of receipts issued to the cash drawer, preparing bank deposits, collecting on returned checks (NSF), and preparing checks for cash disbursements should be different from the individual responsible for accounting for numerical sequence of cash received and preparing reports of cash received and disbursed.

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

an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

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

Recommendation:
Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 4:
We noted that the County Clerk's Office does not require employees to read the "Cash Handling Guidelines and Procedures."

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file.

Failure to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures" increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures." In addition, the forms should be maintained on file for all employees.

Observation No. 5:
We noted that wire transfers are made without obtaining supervisory approval. In addition, documentation detailing the amount, purpose, and destination of the wire is not presented for supervisory review. Furthermore, the employee who executes the wire transfers also reconciles the cash per the accounting records to the bank statements. According to staff, transfers are only made to the County Treasurer's Office and approval is not obtained due to limited staff.

The County Auditor's Office requires that all wire transfers be made after approval is granted by the Department Head or his designee. Before supervisory approval is granted, documentation must be provided detailing the amount, purpose and destination of the wire. In addition, the transmitting bank is required, prior to executing the wire, to confirm the amount and destination of the wire transfer by calling a person independent of the employee requesting the transfer. Furthermore, the employee who executes the wire transfers should not prepare or post journal entries nor reconcile the accounting records to the bank statements.

Failure to properly execute a wire transfer may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that wire transfers are properly executed. At a minimum, the procedures noted above should be implemented.

Observation No. 6:
We noted that access authorizations to *Kofile* are not documented on standard forms and maintained on file. According to staff, department was working with *Kofile* to setup a list of users with their corresponding type of access; however, a list of users has not been provided.

Access controls provide management with reasonable assurance that data files and application programs are protected against unauthorized modification, disclosure, loss, or impairment. Access controls require users to authenticate themselves (through the use of unique user names and passwords) and limit the files and other resources that they can access and the actions that they can execute.

For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. In general, users may be assigned one or more of the following types of access:

- Read access, which is the ability to look at and copy data or a software program.
- Update access, which is the ability to change data or a software program.
- Delete access, which is the ability to erase or remove data or programs.
- Merge access, which is the ability to combine data from two separate sources.
- Execute access, which is the ability to execute a software program.

Access authorizations should be documented on standard forms and maintained on file. The authorization form must be completed and signed by the user accepting the conditions of use and approved by senior management. The approved form must be securely transferred to security managers and filed.

Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e., new hire, promotions, termination, and/or transfer of employees).

Without adequate access controls, unauthorized individuals may be able to read and copy sensitive data and make undetected changes or deletions for malicious purposes or personal gain. In addition, authorized users may intentionally or unintentionally read, add, delete, modify, or execute changes that are outside their scope of authority.

Recommendation:
Management should ensure authorization to access *Kofile* is documented. At a minimum, the procedures noted above should be implemented.

Observation No. 7:
A schedule of fees was not posted in a conspicuous location for the public's view. According to staff, they were not aware the schedule of fees was not part of the information displayed on their office monitors.

The County Auditor's Office requires that a schedule of fees that will be charged pursuant to state statutes and/or Commissioners Court approval be posted in a conspicuous location for the public's view.

Failure to post the schedule of fees in a conspicuous location increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that a schedule of authorized fees is posted in a conspicuous location for the public's view.

Observation No. 8:
A notice stating "Make sure you receive an official County receipt when making payments at this office" along with a sample of a current official County receipt were not posted in a place visible to the public. According to staff, they were not aware that the notice and a sample of an office County receipt was not part of the information displayed on their office monitors.

The County Auditor's Office requires that a notice stating "Make sure you receive an official County receipt when making payments at this office" along with a sample of each official County receipt issued by the department be posted in a conspicuous location for the public's view.

Failure to post the notice and a sample of each office County receipt issued by the department increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that a notice stating "Make sure you receive an official County receipt when making payments at this office" along with a sample of each official County receipt is posted in a conspicuous location for the public's view.

Observation No. 9:
We noted that a *Cashier's Daily Close-out Report* is not used to reconcile Texas Parks and Wildlife collections. According to staff, staff was instructed to generate a Daily Sales Report and attach a signed calculator tape to confirm that cash on hand reconciles to the Daily Sales Report.

The County Auditor's Office requires that cash on hand be reconciled to receipts issued and the change fund on a daily basis by utilizing the *Cashier's Daily Close-out Report* (Close-out Report). The reconciliation must be conducted by the Cashier and witnessed by another individual. Both the cashier and the witness must verify that the Close-out Report is completed in its entirety and must sign the Close-out Report to document their responsibility for this verification. In addition, after the deposit has been made, the County official or his/her designee must verify that the total amount on the validated deposit slip agrees to the total receipts issued as noted on the Close-out Report. The County official or his/her designee must sign the Close-out Report to document responsibility for this verification.

Daily close-out procedures documented on the Close-out Report help to uncover discrepancies between actual cash collected and recorded amounts in a timely manner. In addition, it documents employee responsibility for the verifications.

Recommendation:
Management should ensure that daily cash reconciliations are properly documented on the Close-out Report.

Observation No. 10:
We noted that Criminal Clerks and Texas Parks and Wildlife Cashiers walk over collections from their corresponding receipting areas to the Bookkeepers area; however, Criminal Clerks and Texas Parks and Wildlife Cashiers are not required to document the transfer of funds. According to staff, the office is being monitored and the transfer of collections is within their office. In addition, preparing a transfer form will be time consuming for their cashiers as customers will be waiting at the time the payments is receipted.

The County Auditor's Office requires that only one cashier be allowed access to a specific cash drawer during a single shift. When cash is transferred from one person to another, it should be counted in the presence of both parties. In addition, a transfer form should be prepared when a transfer of funds takes place. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to prepare a transfer form when a transfer of funds is made may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a transfer form is prepared when a transfer of funds takes place. At a minimum, the procedures noted above should be implemented

Observation No. 11:
We noted that when a Texas Parks and Wildlife computer or manual receipt is voided, cashiers are not required to sign, date, and write reason for void on the voided receipt. According the staff, cashiers are only required to write "VOID" on the face of the voided receipt and reference the replacement receipt.

The County Auditor's Office requires that the following procedures be followed when a receipt must be voided:

a) The Deputy Clerk must obtain approval by his/her supervisor prior to voiding the receipt. The name of the person approving the void must be on the Authorized Signatories Form submitted to the County Auditor's Office.
b) The supervisor must sign and date the receipt to document responsibility for verifying that all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided and signature of the cashier requesting the void.
c) If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d) All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e) Computer access controls to void receipts should be limited only to those authorized to approve voids.

Formal procedures have not been developed and implemented to ensure receipts are properly voided, which may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that cahiers sign, date and write reason for void on the receipt to be voided. At a minimum, the procedures noted above should be implemented.

Observation No. 12:
We noted that a till (cash drawer) designated for criminal collections was shared by several Bookkeepers. According to staff, during the conversion to *Odyssey*, requests were made to Tyler Technologies that separate tills for criminal payments be assigned to each Bookkeeper. However, Tyler Technologies denied their request on the basis that civil and criminal tills share the same bank account.

The County Auditor's Office requires that, to establish individual responsibility for cash receipts, each cashier be assigned a separate cash drawer which only that cashier may access while on duty. The drawer must be locked during the cashier's absence.

Failure to ensure that each cashier is assigned a separate cash drawer during a single shift may result in not being able to identify the employee responsible in case of a loss or misuse of County funds.

Recommendation:
Management should contact the Information Technology Department and Tyler Technologies to request separate tills.

Observation No. 13:
We noted that at times cashiers accept over the phone credit card payments. According to staff, credit card payments are accepted on rare occasions when a payment is done through their E-file system that does not go through. Cashiers are required to only accept credit cards from title companies or an attorney firm and to obtain the cardholder's name, expiration date, and address to process the credit card payment. In addition, according to staff, the acceptance of over the phone credit card payments are allowed since in order to process the credit card payment, the customer must provide a valid address, otherwise the credit card payment will be rejected by the cardholder's credit card company. Once the credit card payment is processed and accepted, the credit card payment is receipted into *Kofile* or *Odyssey* and the system generated receipt is sent to the customer through mail or e-mail.

The County Auditor's Office requires that the cashier request identification from the payer when a debit or credit card is presented as payment. The identification is required to verify that the card belongs to the payer. After the card is swiped or processed and the transaction has been authorized, the cashier must obtain the payer's signature on the credit card receipt. Over-the-phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payer's name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over-the-phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

Recommendation:
Management should not process over-the-phone credit card transactions. Individuals calling and requesting to pay fees and fines should be notified that payments can be made online and referred to the Hidalgo County Clerk Website.

Observation No. 14:
We noted that credit card transactions can be reversed. According to staff, reversals are usually made when a customer no longer wants to process the credit card payment and only if the original transaction was processed on the same day. When a reversal is needed, the department is required to contact *Hamer* and to submit a written notice to process the credit card reversal.

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

Failure to ensure that credit card transactions are not reversed may result in the loss of County funds.

Recommendation:
Management should ensure that credit card transactions are not reversed. If a refund is due to the payer, it must be processed as a refund check.

Please provide written management responses to the observations noted above by August 31, 2018 using the management response forms attached. In addition, please provide us with copies of the written procedures and internal controls established by your department for the handling of cash and cash equivalent transactions. The written procedures should include, at a minimum, the following:

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

Please provide our office with copies of the procedures by August 31, 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, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4646, Letty Chavez, Director of Audit Division, at ext. 4651, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	1	**RECOMMENDATION:**	1

Management should ensure that payments are promptly receipted and restrictively endorsed "For Deposit Only."

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	2	**RECOMMENDATION:**	2

Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	3	**RECOMMENDATION:**	3

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	4	**RECOMMENDATION:**	4

Management should ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures." In addition, the forms should be maintained on file for all employees.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	5	**RECOMMENDATION:**	5

Management should ensure that wire transfers are properly executed. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	6	**RECOMMENDATION:**	6

Management should ensure authorization to access Kofile is documented. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	7	**RECOMMENDATION:**	7

Management should ensure that a schedule of authorized fees is posted in a conspicuous location for the public's view.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	8	**RECOMMENDATION:**	8

Management should ensure that a notice stating "Make sure you receive an official County receipt when making payments at this office" along with a sample of each official County receipt is posted in a conspicuous location for the public's view.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	9	**RECOMMENDATION:**	9

Management should ensure that daily cash reconciliations are properly documented on the Close-out Report.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	10	**RECOMMENDATION:**	10

Management should ensure that a transfer form is prepared when a transfer of funds takes place. At a minimum, the procedures noted above should be implemented

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Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	11	**RECOMMENDATION:**	11

Management should ensure that cahiers sign, date and write reason for void on the receipt to be voided. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	12	**RECOMMENDATION:**	12

Management should contact the Information Technology Department and Tyler Technologies to request separate tills.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	**Hidalgo County Clerk**	**AUDIT NO.:**	**2018-547**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**August 31, 2018**
FINDING/ OBSERVATION No.:	**13**	**RECOMMENDATION:**	**13**

Management should not process over-the-phone credit card transactions. Individuals calling and requesting to pay fees and fines should be notified that payments can be made online and referred to the Hidalgo County Clerk Website.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Hidalgo County Clerk	**AUDIT NO.:**	2018-547
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	14	**RECOMMENDATION:**	14

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 11, 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. 2018-550

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Motor Vehicle Substation on May 7, 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 November 27, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $151,385.32. Based on the results of our review, we have concluded that total cash on hand generally reconciled to the total receipts issued for the day up to the time of the cash count, web dealer reports, change order form (request for change from financial institution via armored company), and the approved change fund of $8,100.00; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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 were informed by the Administrative Assistant that the change fund assigned to the Motor Vehicle Division is used to make change for Motor Vehicle Division and Tax Division.

The County Auditor's Office requires that change fund advances be used only by the approved division.

Failure to ensure that change fund advances are used only by the approved department may increase the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that change funds are used for their respective departments. On the recommendation of the County Auditor, the Commissioners Court may increase or decrease the change fund at any time, if the change fund advance for the Tax Division is not adequate to run the daily operations.

HIDALGO COUNTY DISTRICT JUDGES

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

Observation No. 2:
We were informed by the Administrative Assistant and Substation Supervisor that cashiers are required to separate from their current day till the following day's $100.00 change fund and place the change fund inside a locked cash bag prior to reconciling the cash drawer. This is done at their workstation (under camera surveillance) without anyone witnessing the process. The cashiers submit the $100.00 change fund along with a tape that records the number of each type of denomination that was placed in the locked cash bag and the cashier's initials. Management does not verify the amount placed inside the locked cash bag unless there are any discrepancies when reconciling collections for the day.

The County Auditor's Office requires that the cashier reconcile the cash drawer against receipts issued and the change fund. The reconciliation must be witnessed by another person.

Failure to ensure the cashier reconciles the cash drawer against receipts issued and the change fund and the reconciliation must be witnessed by another person increases the risk of loss or misuse of County funds.

Recommendation:
Management should implement formal monitoring procedures to ensure that the cashiers reconcile the cash drawer against receipts issued and the change fund and the reconciliation is witnessed by another person.

Observation No. 3
We noted that the Scofflaw Release Form prescribed by the County Auditor's Office was not being utilized; instead, an old Scofflaw Release Form prescribed by the Information Technology Department was used. According to the Substation Supervisor, he was not aware that a new Scofflaw Release Form was implemented.

On January 9, 2017, the County Auditor issued a letter to the Tax Assessor prescribing new procedures along with the implementation of a revised Scofflaw Release Form (see attached form).

Relevant information required on the revised Scofflaw Release Form will not be provided to the Motor Vehicle Division if the revised Scofflaw Form is not implemented.

Recommendation:
Management should ensure that the revised Scofflaw Release Form is implemented. Please see the attached letter dated January 9, 2017.

Observation No. 4:
Although there were no dealer drop-off checks at the time of the cash count, the Substation Supervisor stated that blank checks submitted by dealers are still accepted by staff. According to the Substation Supervisor, fees for the department's services cannot always be readily determined; therefore, the dealers opt to submit a blank check along with the recording documents. Once the amount is determined, the cashier writes the numeric and written dollar amounts on the check, the documents are recorded, and a receipt is issued.

The County Auditor's Office requires that prior to accepting a check as payment, the cashier must verify that the numerical and written dollar amounts agree and are for the exact amount due. Checks that are not properly completed should not be accepted.

Failure to ensure that cashiers do not accept checks that are not properly completed may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that cashiers do not accept checks that are not properly completed. In addition, management should ensure that a fee schedule is provided to the dealers. The fee schedule should be utilized by the dealers to determine the amount due.

Observation No. 5:
We noted that security cameras were not utilized in the vault where cash is safeguarded. Although access into this area is limited to specific personnel, security cameras should also be installed to further mitigate the risk of loss or misuse of County funds. According to the substation supervisor, the main office was made aware of the risk of not having security cameras installed where cash is safeguarded and will re-visit with management.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images

must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

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

Recommendation:
Management should ensure that security cameras are installed in the vault where cash is safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase security cameras.

Observation No. 6:
Passwords to gain access to EZ Justice are not changed at least every 90 days. According to staff, the site does not prompt them to change their password. In addition, the Motor Vehicle Main Office has contacted Hamer Enterprises to request the password change notification to be prompted every 90 days and is pending further action from Hamer Enterprises.

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

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

Recommendation:
Management should contact the IT Department to ensure that passwords are changed at least every 90 days. In addition, the continued assistance of Hamer Enterprises should be requested until the problem has been resolved.

Observation No. 7:
One over the counter check was not restrictively endorsed "For Deposit Only." According to the clerk, the check was not restrictively endorsed due to an oversight. The clerk restrictively endorsed the check during the cash count.

The County Auditor's Office requires that all checks be immediately restrictively endorsed "For Deposit Only."

Immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account. Failure to ensure all checks received are endorsed "For Deposit Only" may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that checks accepted as payment are immediately endorsed "For Deposit Only" upon receipt.

Observation No. 8:
We noted that staff does not verify funds collected by web dealers have been deposited to the Motor Vehicle General bank account prior to receipting the collections in RTS. According to staff, employees at the main office are responsible for this verification. The funds are received from the web dealers approximately 1-3 days after the receipts are receipted in RTS.

The County Auditor's Office requires that a receipt be issued once funds have been deposited in the Motor Vehicle General bank account. The document used to verify that the funds have been received should be attached to the receipts.

Failure to ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account may result in incorrect accounting of receipts and deposits and the loss of County funds.

Recommendation:
Management should ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account. In addition, the documentation used to verify that the funds were received should be attached to the receipts.

Observation No. 9:
We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector."

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

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

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

Please provide written management responses to the observations noted above by July 27, 2018.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by July 27, 2018. The written procedures manual should include, at the minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PA

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Eva Mireles, Chief of Operations
Santos Castilleja, Motor Vehicle Division Manager
Joel Valdez, Pharr Motor Vehicle Substation Supervisor
Renan Ramirez, Chief Information Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 20, 2018

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

Re: Cash Count- Report No. 2018-555

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Mission Motor Vehicle Substation on June 12, 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 November 1, 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 $112,679.67. Based on the results of our review, we concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count, change order form (request for change from financial institution via armored company), web dealer reports, and the approved change fund of $7,200.00 (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
Total cash on hand at the time of the cash count exceeded receipts issued by $17,912.38 due to the following:

- 65 dealer work checks totaling $17,912.13 that had not been receipted. Of the 65 dealer work checks:
  - 62 checks totaling $17, 828.13 were subsequently receipted.
  - 2 checks totaling $56.00 were rejected and returned to the dealership.
  - We were not able to determine if 1 check in the amount of $28.00 was receipted or deposited.

- A cash overage in the amount of $0.25 for collections received on June 11, 2018. The overage was recorded on the Short/Over – General Account balance sheet account instead of being remitted to the County Treasurer's Office as miscellaneous revenue.

The County Auditor's Office requires that all payments, including dealer drop-off checks, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than $100.00. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a payment discrepancy occurs (i.e., vehicle requiring current inspection, incorrect payment amount, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an official County receipt from the electronic receipting system should be issued and refund check issued, if applicable.

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

Recommendation:
Management should ensure that all payments are promptly receipted and deposited. In addition, the overage should be remitted to the County Treasurer's Office as miscellaneous revenue. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
We noted that staff does not verify funds collected by web dealers have been transferred into the Motor Vehicle General bank account prior to receipting the collections in RTS. According to staff, employees at the main office are responsible for this verification. The funds are received from the web dealers approximately 1-3 days after the receipts are receipted in RTS.

The County Auditor's Office requires that a receipt be issued once funds have been transferred into the Motor Vehicle General bank account. The document used to verify that the funds have been received should be attached to the receipts.

Failure to ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account may result in incorrect accounting of receipts and deposits and the loss of County funds.

Recommendation:
Management should ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account. In addition, the documentation used to verify that the funds were received should be attached to the receipts.

Observation No. 3:
We noted that security cameras were not installed in the areas where cash is reconciled and safeguarded. According to staff, the purchase of additional video equipment would be considered. In addition, a notice stating that an area is being monitored by a security camera was not posted in the "Renewals Only" section of the office.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are reconciled and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted in the "Renewals Only" section of the office.

Failure to utilize security cameras and ensure that a notice is posted in areas that are being monitored increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that security cameras are installed in areas where cash is reconciled and safeguarded and a notice is posted in the "Renewals Only" section of the office. Management should contact the County Executive Office to request cameras be installed in the areas where cash is reconciled and safeguarded.

Observation No. 4:
Passwords to gain access to EZ Justice are not changed at least every 90 days. According to staff, the site does not prompt them to change their password. In addition, the Motor Vehicle Main Office has contacted Hamer Enterprises to request the password change notification to be prompted every 90 days and is pending further action from Hamer Enterprises.

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

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

Recommendation:
Management should continue requesting assistance from Hamer Enterprises until the problem has been resolved.

Observation No. 5:
We noted that one check was dated February 15, 2018 and one check did not have a date. According to the substation Supervisor, the checks were accepted due to an oversight by the Cashiers. Additionally, the supervisor mentioned that they are required to reject stale dated checks and ask customers to write all required information on checks.

The County Auditor's Office requires that prior to accepting a check as payment, the cashier must verify that the date on the check is the date payment is presented and that the check is not stale-dated or post-dated. Stale-dated or post-dated checks may not be accepted.

Failure to ensure that the date on the check is the date of payment and that checks are not stale-dated or post dated may result in the loss of County funds.

Recommendation:
Management should ensure that cashiers verify that the date on the check is the date payment is presented and that the check is not stale-dated or post-dated.

Observation No. 6:
We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector."

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

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

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

Please provide written management responses to the observations noted above by August 31, 2018 using the management response forms attached.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by August 31, 2018. The written procedures manual should include, at the minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer
Eva Mireles, Chief of Operations
Santos Castilleja, Motor Vehicle Division Manager
Norma Ochoa, Mission Motor Vehicle Substation Supervisor

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Mission Motor Vehicle	**AUDIT NO.:**	2018-555
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	1	**RECOMMENDATION:**	1

Management should ensure that all payments are promptly receipted and deposited. In addition, the overage should be remitted to the County Treasurer's Office as miscellaneous revenue. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Mission Motor Vehicle	**AUDIT NO.:**	2018-555
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	2	**RECOMMENDATION:**	2

Management should ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account. In addition, the documentation used to verify that the funds were received should be attached to the receipts.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Mission Motor Vehicle	**AUDIT NO.:**	2018-555
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	3	**RECOMMENDATION:**	3

Management should ensure that security cameras are installed in areas where cash is reconciled and safeguarded and a notice is posted in the "Renewals Only" section of the office. Management should contact the County Executive Office to request cameras be installed in the areas where cash is reconciled and safeguarded.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Mission Motor Vehicle	**AUDIT NO.:**	2018-555
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	4	**RECOMMENDATION:**	4

Management should continue requesting assistance from Hamer Enterprises until the problem has been resolved.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Mission Motor Vehicle	**AUDIT NO.:**	2018-555
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	5	**RECOMMENDATION:**	5

Management should ensure that cashiers verify that the date on the check is the date payment is presented and that the check is not stale-dated or post-dated.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM

AUDITEE:	Mission Motor Vehicle	**AUDIT NO.:**	2018-555
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 31, 2018
FINDING/ OBSERVATION No.:	6	**RECOMMENDATION:**	6

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

August 20, 2018

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

Ref: Cash Count- Report No. 2018-560

Dear Ms. Ramon:

We conducted a surprise cash count of the cash held at the Elections Department on June 7, 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 August 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:
At the time of the cash count, receipts had not been issued and collections had not been made. Based on the results of our review, we concluded that total cash on hand did reconcile to the approved change fund of $50.00.

Please provide us with written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by August 31, 2018. The written procedures manual should include, at a minimum, the following:

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

g. A schedule of how often deposits will be made; and
h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact 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 A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Norma Garcia, County Treasurer
Valde Guerra, County Executive Officer