

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

September 25, 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 July 2018
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for July 2018
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for the months of June 2018 and July 2018
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for June and July 2018
Ms. Angie Chapa, Law Librarian	Monthly Fees Report for June and July 2018
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Precinct 1 Sanitation Program Monthly Fees Report for the months of April 2018 and May 2018
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Monthly Fees Report for June 2018
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for June 2018 and July 2018
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Swimming Pool Monthly Fees Report for June 2018, July 2018 and August 2018
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Anzaldua's Park Monthly Fee Report for June 2018 and July 2018
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Precinct 3 Sanitation Program Monthly Fees Report for the months of April 2018 and May 2018
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for June 2018 and July 2018
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for June 2018 and July 2018
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for June 2018 and July 2018
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Report for June 2018 and July 2018
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for June 2018 and July 2018
Mr. T.J. Arredondo, Director of Planning	Monthly Fees Report for April 2018 and May 2018
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for July 2018
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for July 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for July 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for July 2018
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for July 2018
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for July 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for July 2018
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for July 2018

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 62ND D.C.

JAMIE E. TIJERNA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for July 2018
The Hon. Laura Hinojosa, Hidalgo District Clerk	Monthly Fees Report for July 2018
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Hidalgo TIRZ No. 1 Report No. 2018-23
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Hidalgo TIRZ No. 1 Report No. 2018-23
Julian Gonzalez, City Manager, City of Hidalgo	City of Hidalgo Tax Increment Reinvestment Zone No. 1 Report No. 2018-23
The Hon. Norma G. Garcia, Hidalgo County Treasurer	May 2018 and July 2018 Salary Upload Audit No. 2018-48
Mr. Sergio Cruz, Budget Officer	May 2018 and July 2018 Salary Upload Audit No. 2018-48
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	July 2018 Delinquent Tax Attorney Payment Request Report No. 2018-68
The Hon. Daniel Marichalar, Constable Precinct No. 5	Cash Count Report No. 2018-53
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Hot Checks Cash Count Report No. 2018-54
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Asset Forfeiture Cash Count Report No. 2018-55
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Mission Sanitation Office Cash Count Report No. 2018-56
Mr. T.J. Arredondo, Director of Planning	Mission Office Cash Count Report No. 2018-57
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Cash Count Report No. 2018-58
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Anzaldua's Park Cash Count Audit No. 2018-61
Mr. Sergio Cruz, Budget Officer	Cash Count Report No. 2018-63
The Hon. Eddie Guerra, Hidalgo County Sheriff	Investigation Fund Cash Count Audit No. 2018-64
The Hon. Eddie Guerra, Hidalgo County Sheriff	Regular Trust Cash Count Audit No. 2018-65
The Hon. Eddie Guerra, Hidalgo County Sheriff	Fee Account Cash Count Audit No. 2018-66
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Swimming Pool Cash Count Report No. 2018-67
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division-Restaurant Cash Count Audit No. 2018-70
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Pharr Sanitation Office Cash Count Audit No. 2018-71
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division-On-Site Sewage Facilities Cash Count Audit No. 2018-72
The Hon. Martin Cantu, Constable Precinct No. 2	Cash Count Report No. 2018-73
Mr. Homero Garza, Fire Marshal	Cash Count Audit No. 2018-74
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Cash Count Report No. 2018-567

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments



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September 4, 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 July 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 July 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.

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- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online e-check transactions 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 July 2018 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities were \$6,038,477.31. 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 \$1,098.05.
 - Net shortages totaling \$1,098.05 were replenished with funds in the Cashier Over/Short balance sheet account. Some of the significant shortages are as follows:
 - On July 18, 2018 one cashier was short \$194.69 at the Edinburg Substation.
 - On July 24, 2018 one cashier was short \$900.45 at the Edinburg Substation.

The County Auditor's Office was notified that in both instances the cashiers receipted more than the amount received. The department has video footage as evidence of the error; however, as per the Chief Accountant, due to legal reasons the department cannot void and reissue the receipt for the correct amount until the taxpayer is contacted and is made aware of the error. For both instances, the department does not have a current phone number of the taxpayer, therefore; the department has placed a block and an alert on their tax accounts. When the taxpayer returns to make another payment, the cashier is required to notify Management. In addition, letters have been sent to the taxpayers informing them of the error and instructing them to contact the Tax Office. As of today, the tax payers have not contacted the Tax Office.

- Deposits were over a total of \$46.07.
 - Net overages totaling \$46.07 were placed in the Cashier Over/Short balance sheet account.

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

The County Auditor's Office requires 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.

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

Recommendation:

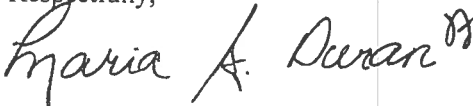
Management should retrain employees to ensure that cashiers verify that the receipt agrees to the amount collected, prior to issuing a receipt. In addition, management should develop and implement formal monitoring procedures to ensure that overages and shortages are properly accounted and reported. At a minimum, procedures should include the following:

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

Please provide a written management response to the observation noted above by September 21, 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 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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COUNTY of HIDALGO



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September 4, 2018

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

Re: *Monthly Fees Report* for July 2018

Dear Ms. Ramon:

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

Scope:

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

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:

Total collections for the month of July 2018 were \$158,537.80. Based on the results of our review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

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

Observation No. 1:

The July 2018 *Monthly Report* was submitted to the County Auditor's Office two days after the fifth day following the end of the month. According to the Accounting Clerk, the *Monthly Report* was submitted late since the Election's Administrator was out of the office and not able 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 the *Monthly Report* is submitted in a timely manner may result in the improper accounting and inaccurate projection of County revenues.

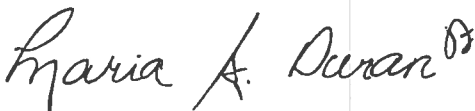
Recommendation:

A designee should be assigned to sign the *Monthly Report* in the absence of the Election's Administrator. An updated Authorized Signatories Form must be submitted to the Hidalgo County Auditor's Office.

Please provide a written management response to the observation noted above by September 21, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

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EDINBURG, TEXAS 78539

September 14, 2018

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

Re: *Monthly Fees Report* for the months of June 2018 and July 2018

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 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 *Daily Remittance* forms to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

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

Conclusion:

Total collections for the months of June 2018 and July 2018 were \$8,8635.50 and \$10,965.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAMIE 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



September 14, 2018

Mr. Eduardo Olivarez, Director
Hidalgo County Department of Health & Human Services
1304 S. 25th Street
Edinburg, Texas 78539

Re: Environmental Health Division *Monthly Fees Report* for June 2018 and July 2018

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 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.

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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Conclusion:

Total collections for the months of June 2018 and July 2018 were \$26,460.00 and \$18,490.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAMIE 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.

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ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

September 14, 2018

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

Re: *Monthly Fee Report* for June 2018 and July 2018

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 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 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 months of June 2018 and July 2018 were \$1,422.50 and \$1,043.50, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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.

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JUDGE, 370TH D.C.
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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 12, 2018

The Honorable David L. Fuentes, Commissioner
Hidalgo County Precinct No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

Re: Precinct 1 Sanitation Program *Monthly Fees Report* for the months of April 2018 and May 2018

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the months of April 2018 and 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 months of April 2018 and 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 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 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 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 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 *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 52 ND D.C.	JAIME TLJERNA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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Conclusion:

Total collections for the months of April 2018 and May 2018 were \$30,375.00 and \$28,325.00, respectively. 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 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 several void and reissued permits were not documented on the "Void Permit Log." Therefore, the date permit was void, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval was not documented.

The County Auditor's Office requires the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The "Void Permit Log" requires the employee to document the date the permit was voided, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval.

Failure to ensure that void and reissued permits are documented on the "Void Permit Log" may result in the loss of County revenue.

Recommendation:

Management should ensure that void and reissued permits are documented on the "Void Permit Log."

Observation No. 2:

We noted that two permit numbers were not properly entered in the Solid Waste Disposal Program. The permits were entered as XXXXXX and 28122859. We were not able to determine the actual permit number that was issued.

According to the Solid Waste Citizen Collection Station Rules and Guidelines, all vehicles entering that collection station must display a valid permit issued to the specific vehicle and vehicle owner; therefore, when a new permit is issued, the new permit information must be entered in the Solid Waste Disposal Program.

Failure to ensure that employees are entering accurate permit numbers and replacement permit numbers in the Solid Waste Disposal Program may result in constituent not being allowed to enter the collection station since the permit is not active in the Solid Waste Disposal Program.

Recommendation:

Management should ensure that cashiers enter accurate permit numbers and replacement permit numbers in the Solid Waste Disposal Program.

Observation No. 3:

We noted that permit number 55560, issued to user 58 in the month of May was out of sequence and unaccounted for. Precinct 1 staff was unable to provide an explanation for the missing permit.

In addition, a \$25.00 shortage in the month of May 2017 and 5 missing permits (41601, 41644, 41646, 48210, and 50887) issued between January 2017 and December 2017 totaling \$125.00 have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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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.

A county officer is personally liable for the loss of funds (e.g., shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) while his/her possession in the performance of official duties. Shortages must be replenished.

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 permit should also be voided in the Solid Waste Disposal Application Program and the \$175.00 for the shortage and missing permits should be immediately replenished and deposited with the County Treasurer.

Please provide a management response to the observations noted above by September 28, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	JAIME TIJERINA JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	L. KENO VASQUEZ JUDGE, 38 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 18, 2018

The Honorable David L. Fuentes, Commissioner
Hidalgo County Precinct No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

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

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of 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 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 Fees Report* to the County Auditor's Office to determine if the report 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 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 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 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 *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME TIERNA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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Conclusion:

Total collections for the month of June 2018 were \$14,700.00. 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 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 number 55860 in the month of June was out of sequence and unaccounted for. Precinct 1 staff was unable to provide an explanation for the missing permit.

In addition, a \$25.00 shortage in the month of May 2017 and 6 missing permits (41601, 41644, 41646, 48210, 50887, and 55560) issued between January 2017 and May 2018 totaling \$175.00 have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. 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.

A county officer is personally liable for the loss of funds (e.g., shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) in the performance of official duties. Shortages must be replenished.

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 permit should also be voided in the Solid Waste Disposal Application Program and the \$200.00 for the shortage and missing permits should be immediately replenished and deposited with the County Treasurer.

Observation No. 2:

We noted the *Cashier's Daily Close-out Report* dated June 4, 2018 did not contain the signature of the County official or his designee.

The County Auditor's Office requires that the cashier reconcile 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 slip 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 *Daily Close-out Reports* are dated and signed by the Commissioner or his/her designee to document responsibility for reviewing and approving the *Daily Close-out Reports*.

HIDALGO COUNTY DISTRICT JUDGES

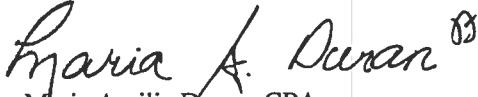
LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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Honorable David L. Fuentes
September 18, 2018
Page 3 of 3

Please provide a management response to the observations noted above by September 28, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 TH D.C.	JAIME TJERNA JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 14, 2018

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

Re: Sanitation Program *Monthly Fee Report* for June 2018 and July 2018

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fee Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 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.
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NOE GONZALEZ
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OVERSEER

LETICIA LOPEZ
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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 June 2018 and July 2018 were \$7,525.00 and \$8,250.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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EDINBURG, TEXAS 78539

September 14, 2018

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

Re: Swimming Pool *Monthly Fees Report* for June 2018, July 2018, and August 2018

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Swimming Pool *Monthly Fees Report* and supporting documentation for the months of June 2018, July 2018, and August 2018 pursuant to Local Government Code §115.002 (a) and (b). The objectives of the review were to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the months of June 2018, July 2018, and August 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 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.

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.

Methodology:

In conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report 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 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 issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JAIME E. TIJERINA
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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* (Close-Out Reports) to determine whether 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 total receipts issued and deposits made with the County Treasurer and the financial institution.
- Reviewed *Close-Out Reports* and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the months of June 2018, July 2018, and August 2018 were \$385.50, \$487.00, and \$125.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



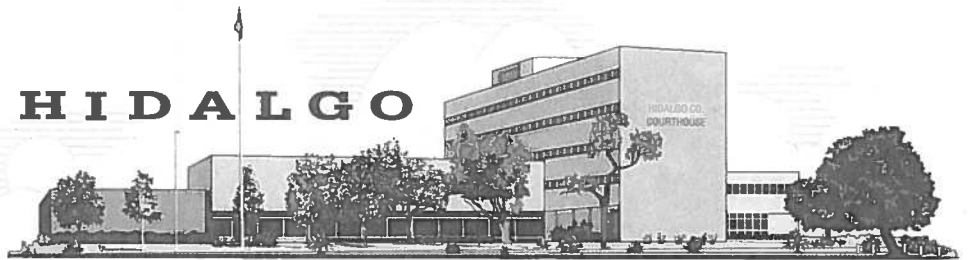
Maria Arcilia Duran, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAMIE E. TJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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EDINBURG, TEXAS 78539

September 14, 2018

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

Re: Anzalduas Park *Monthly Fee Report* for June 2018 and July 2018

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- 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 months of June 2018 and July 2018 were \$460.00 and \$540.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

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

Observation No. 1:

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

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

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

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

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

Recommendation:

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

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RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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 September 28, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

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September 13, 2018

The Honorable Jose M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle
P.O. Box 607
Mission, TX 78574

Re: Precinct 3 Sanitation Program *Monthly Fees Report* for the months of April 2018 and May 2018

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and supporting documentation for the months of April 2018 and 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 months of April 2018 and 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 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 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 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 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.
- Verified that the *Close-out Reports* and *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32ND D.C.

JAIME E. TIJERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of April 2018 and May 2018 were \$46,825.00 and \$42,425.00, respectively. 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 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 several void and reissued permits were not documented on the "Void Permit Log." Therefore, the date permit was voided, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval was not documented.

The County Auditor's Office requires the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The "Void Permit Log" requires the employee to document the date the permit was voided, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval.

Failure to ensure that void and reissued permits are documented on the "Void Permit Log" may result in the loss of County revenue.

Recommendation:

Management should ensure that void and reissued permits are documented on the "Void Permit Log."

Observation No. 2:

We noted that permit number 54665 and 56500 issued to user 39 were out of sequence and unaccounted for.

In addition, shortages and missing permits totaling \$890.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016, and February 24, 2016, respectively, and 34 missing permits totaling \$850.00 issued between January 2016 and December 2017, January 2018 and March 2018) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. 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.

A county officer is personally liable for the loss of funds (e.g. shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) while his/her possession in the performance of official duties. Shortages must be replenished.

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 \$890.00 for the missing permits should be replenished and deposited with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

Observation No. 3:

We noted that several permit numbers were not correctly entered in the Solid Waste Disposal Program. We were not able to determine the actual permit number that was issued.

According to the Solid Waste Citizen Collection Station Rules and Guidelines, all vehicles entering that collection station must display a valid permit issued to the specific vehicle and vehicle owner; therefore, when a new permit is issued, the new permit information must be entered in the Solid Waste Disposal Program.

Failure to ensure that employees are entering accurate permit numbers and replacement permit numbers in the Solid Waste Disposal Program may result in constituent not being allowed to enter the collection station since the permit is not active in the Solid Waste Disposal Program.

Recommendation:

Management should ensure that cashiers enter accurate permit numbers and replacement permit numbers in the Solid Waste Disposal Program.

Please provide a management response to the observations noted above by September 28, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 440TH D.C.

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

September 14, 2018

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

Re: *Monthly Fees Report* for June 2018 and July 2018

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAIME E. TIERNA
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, 378TH 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 June 2018 and July 2018 were \$11,299.80 and \$4,120.50, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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.

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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.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



September 14, 2018

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

Re: *Monthly Fees Report* for June 2018 and July 2018

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 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, 32ND 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.

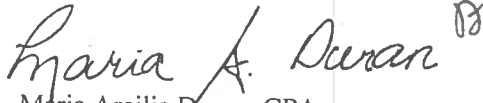
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of June 2018 and July 2018 were \$6,315.00 and \$9,521.00, respectively. 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,

 ^{DS}

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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



September 14, 2018

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

Re: *Monthly Fees Report* for June 2018 and July 2018

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conduction our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

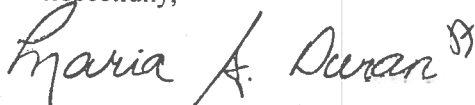
LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 436 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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Conclusion:

Total collections for the months of June 2018 and July 2018 were \$4,625.00 and \$3,435.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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



EDINBURG, TEXAS 78539

September 14, 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 June 2018 and July 2018

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

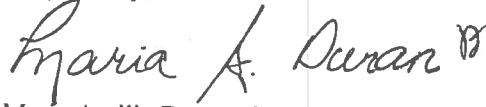
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of June 2018 and July 2018 were \$6,651.00 and \$7,244.50, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
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.
SUCECRO

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

September 14, 2018

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

Re: *Monthly Fees Report* for June 2018 and July 2018

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the months of June 2018 and July 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 months of June 2018 and July 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

Total collections for the months of June 2018 and July 2018 were \$600.00 and \$1,539.50, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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



EDINBURG, TEXAS 78539

September 18, 2018

Mr. T.J. Arredondo, Director
Hidalgo County Planning Department
1304 S. 25th St.
Edinburg, Texas 78539

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

Dear Mr. Arredondo:

We conducted a limited scope review of the Planning Department *Monthly Fees Report* and supporting documentation for the months of April 2018 and May 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections 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 months of April 2018 and 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 that receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

JAIME E. TIJERINA
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the months of April 2018 and May 2018 were \$29,062.12 and \$25,922.73, respectively. Based on the results of our review, we 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 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:

On August 7, 2007, February 1, 2011, and November 29, 2011, Commissioners Court approved the amount to be collected for Utility Certificates, Septic Tank Escrow, and Subdivision Review fees, respectively. We noted that the Planning Department collected other fees which we could not determine were statutorily authorized and approved by Commissioner's Court, if required, as follows:

- Letter in Lieu of Certificate - \$30.00;
- Approved Building Application - \$30.00;
- Hidalgo County Map 36"x41" - \$35.00;
- Hidalgo County Map 72"x62" - \$56.00;
- Maps or Model Subdivision Rules in PDF Format- \$20.00;
- Unauthorized Construction Penalty - \$30.00; and
- 2% Inspection Fee.

The Planning Department was not able to provide the dates the fees were approved by Commissioners Court or the statute that allows for the collection of the fees.

Departments may only collect fees that are statutorily authorized and approved by Commissioner's Court, if required.

Recommendation:

Management should conduct research to determine the statutory authority for collection of the fees. If the Planning Department is statutorily authorized to collect the fees, Commissioners Court approval of the fees should be obtained. In the alternative, collection of the fees should be discontinued.

Observation No. 2:

The April 2018 and May 2018 *Monthly Fees Reports* were submitted 4 and 7 days late, respectively.

Local Government Code §114.001 (b) requires monthly reports to be filed with the County Auditor's Office within five days after the last day of each month.

Failure to ensure that the *Monthly Fees Report* is filed with the County Auditor's Office within five days after the last day of the month may result in the improper reporting of County funds.

Recommendation:

Management should ensure that the *Monthly Fees Report* and supporting documentation are filed with the County Auditor's Office within five days after the last day of the month.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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JUDGE, 332ND D.C.

NOE GONZALEZ
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OVERSEER

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JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

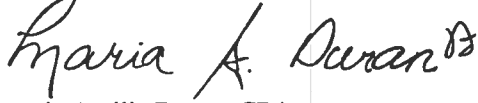
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Mr. T.J. Arredondo
September 18, 2018
Page 3 of 3

Please provide a management response to the observations noted above and an action plan for observation number one by September 28, 2018 using the attached Action Plan Form.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

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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

September 13, 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 July 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 July 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 July 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.

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JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of July 2018 were \$48,508.40. 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 72 out of 425 transactions processed in July 2018 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered into *Odyssey*. 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), May 2018 (91), and June 2018 (52) 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. Furthermore, the Justice of the Peace is required to enter the disposition date (judgment date) in *Odyssey* to facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector.

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.

HIDALGO COUNTY DISTRICT JUDGES

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OVRFRSFR

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JUDGE, 449TH D.C.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense dates, and disposition dates (judgment dates) are entered 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 July 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:

Collections for two cases received from the Sheriff's Office in January 2017 have not been receipted in *Odyssey* (see Exhibit C).

Failure to ensure that collections are promptly receipted may result in the County being liable to the State for failure to properly allocate and report fines, fees, and court costs.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Recommendation:

The two cases should be immediately receipted. In addition, management should ensure that all collections are promptly receipted.

Observation No. 5:

We noted that the July 2018 *Monthly Report* was submitted to the County Auditor's Office 35 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late since she and the Justice of the Peace were out of the office. Additional staff is being trained on preparing 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 the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 6:

We noted that 2 of 19 Close-out Reports were submitted to the County Treasurer's Office 2 to 4 days after the bank deposit was made. According to the Court Coordinator, they were not submitted on a daily basis due to an oversight.

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

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

Recommendation:

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

Observation No. 7:

We noted that 8 of 40 online credit card transactions processed during the month of July 2018 were receipted 2 to 18 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 and an action plan using the attached Action Plan forms for observations 1 through 4 above by September 28, 2018.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

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

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

City: WESLACO, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2018-03255</u> THRU <u>JP11-2018-03675</u>	\$ <u>48,508.40</u>	⁴ ✓ X10-A
LESS: COST ON DEPOSIT		<u> </u>	X7✓
ADD: COST ON DEPOSIT LIQUIDATED		<u> </u>	X1✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>48,508.40</u>	X3✓
Less: Total amount of remittances to County Treasurer (From Part II)		<u>48,920.40</u>	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ (412.00)</u>	X4-E✓
		<u>PA</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>48,508.40</u>	B1✓
Add: Previous Month's Bond Overtransfer <u>May 2016 + June 2016</u>	<u>412.00</u>	Ex B✓
Add: HCSO Monthly "D" Collections Report		
	<u>48,920.40</u>	(A)
Total Remittances Made to County Treasurer	\$ <u>48,508.40</u>	

PREPARED BY Luisa Sustaeta

DATE: 9/5/18

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

Gilberto Saenz
JUSTICE OF THE PEACE

9/5/18
DATE

RECEIVED

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 9/11/2018

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	Fine/Fee/Cost	Statute Reference	Amount Collected
FINES:			
County Fines (Local Fine)		TGC 11004 PC 12-23	\$200-351-10-061-000-0-000
Texas Parks & Wildlife \$35+ Fine (State Fine)		TWPC 12-107	1100-207-20-000-012-0-000
No Safety Belt 30+ Fine (State Fine)		TNC 343 412, 343 413 (g)	1100-207-20-000-012-0-000
Gross Weight 30+ Fine (State Fine)		TWC Sec 621 (98-49)	1100-207-20-000-012-0-000
School District 30+ Fines		Educ Code § 25 (99) ed 1 (A)	1100-207-20-000-012-0-000
LOCAL COURT COSTS AND FEES:			
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102-017 (b)	1241-341-10-060-001-0-000
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102-017	1243-341-10-061-000-0-000
Justice Court Technology Fund (\$4)		C.C.P. Art. 132-0173	1242-341-10-060-000-0-000
Time Payment - @ 30% OF \$25.00 (\$10.00)		TAC 133 1-1 (d)	1100-341-10-060-001-0-000
Time Payment - @ 10% OF \$25.00 (\$2.50)		TAC 133 1-1	1100-341-10-060-002-0-000
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102-072	1100-341-10-060-001-0-000
Motor Vehicle Adm. Fee (\$10-\$20) (1st time) (per fee up to \$20 up to \$20 per day)		TNC Sec 518 (42), 521 (2) 512 512 407	1100-341-10-060-004-0-000
Town Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 43-021 (e)	1100-341-10-060-005-0-000
Special Fees			
Deferred Disposition		C.C.P. Art. 43-021	1100-341-10-061-000-0-000
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 43-021 (f)	1100-341-10-060-004-0-000
Support of Judiciary Fund (\$ 60)		TAC 133 1-1 (d)	1100-341-10-061-000-0-000
Traffic Fee (\$3)		TAC 133 1-1 (d)	1100-341-10-060-011-0-000
Child Safety (\$20-\$25)		C.C.P. Art. 102-014 (c)	1100-341-10-060-012-0-000
Failure to Appear (\$4)		TAC 706 (8)(7)(C) 706 (8)(7)(D) 2	1100-341-10-110-049-0-000
Scofflaw Fee (\$20)		TAC 502 10(a)	1100-341-10-060-013-0-000
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102-015	1100-207-20-000-001-0-000
STATE COURT COSTS AND FEES:			
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102-051	1100-207-20-000-006-0-000
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102-016	1100-207-20-000-010-0-000
State General Revenue Fund (\$2.50)		C.C.P. Art. 102-015	1100-207-20-000-011-0-000
Law Enforcement Education Fund (____\$1 ____\$1.50 ____\$3.50)		Inst Case Sec 413 82	1100-207-20-000-011-0-000
Operators and Chauffeurs License Fund (\$75)		TAC 133 1-1 (d)	1100-207-20-000-031-0-000
Time Payment - @ 50% OF \$25.00 (\$12.50)		TAC 133 1-1 (d)	1100-207-20-000-005-0-000
Juvenile Crime and Delinquency Fund (____\$25 ____\$50)		C.C.P. Art. 102-074(m)	1100-207-20-000-007-0-000
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102-082	1100-207-20-000-008-0-000
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102-019 (a) 2	1100-207-20-000-009-0-000
Consolidated Court Costs Fund (\$40)		C.C.P. 102-073 (a) 3 TAC 133 1-1 (d)	1100-207-20-000-014-0-000
Compensation Victims Of Crime Fund (____\$3 ____\$5 ____\$15 ____\$35)		C.C.P. Art. 36-033 (a) 2 (v)	1100-207-20-000-017-0-000
Judicial & Court Personnel Training Fund (____\$ ____\$ ____\$ ____\$)			1100-207-20-000-027-0-000
Correctional Management Institute of Texas Fund (\$50)			1100-207-20-000-029-0-000
Indigent Legal Services Fee-JP (\$6)		Inst Case Sec 14 2	1100-207-20-000-035-0-000
State Traffic Fee- Subtitle C (\$30)		C.C.P. Art. 102-014	1100-207-20-000-051-0-000
Jury Service Fee (\$4)		TAC 133 1-1 (d)	1100-207-20-000-054-0-000
Support of Judiciary Fund (\$5-40)		HNC 191 022(d)	1100-207-20-000-057-0-000
Birth Certificate Fee (\$1.80)		C.C.P. Art. 43-031 (a)-1	1100-207-20-000-059-0-000
Defensive Driving Record Fee (\$12)		TAC 133 1-1 (d) 102 23	1100-207-20-000-061-0-000
Indigent Defense Representation Fund (\$2)		C.C.P. Art. 2 224(c)	1100-207-20-000-062-0-000
Moving Violation Fee (\$0.10)		TAC 343 412 (b)	1100-207-20-000-066-0-000
Safety Seat Violation Fee (\$0.15) (not before September 2K)		TAC 14 A A L 5 N5	1100-207-20-000-070-0-000
Failure to Appear (\$20)		C.C.P. Art. 2	1100-207-20-000-073-0-000
Electronic Filing Fee - Civil (\$10)		NL XMR44-L R M c	1100-207-20-000-074-0-000
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 12	1100-207-20-000-019-0-000
Texas Home Visiting Program Contribution (\$5)			1100-207-20-000-020-0-000
ARREST WARRANT FEES: STATE DEPT-Civil			
DPS (____\$ ____\$ ____\$ ____\$)			1100-207-20-000-021-0-000
TABC (____\$ ____\$ ____\$ ____\$)			1100-207-20-000-022-0-000
P.H.W.L. (____\$ ____\$ ____\$ ____\$)			1100-142-10-060-001-0-000
UTPA (____\$ ____\$ ____\$ ____\$)			1100-142-10-291-000-0-000
ARREST WARRANT SERVICE FEES: COUNTY			
Sheriff Fees:			1100-142-10-292-000-0-000
Constable Fees:			1100-142-10-293-000-0-000
Prisoner #1			1100-142-10-294-000-

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SEP 10 2018

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

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What happened to the following birth certificates: B4800, B4801, B4807, and B4811? If voided, please provide a copy of the voided certificate to the Auditor's Office.

Receipt	Cause #	Date	Offense	CCC	CHS	CHSIP	CIP	CO	CON	CSF	CSS	CVC	DD	DPS	DPSx	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MISC	MVF	SCOF	SJFC	SIFS	SOF	SIF	SV50	TPDC	TPDS	TPW	UTFC	WAR	WFCON	WFDA	Amount	Receipt	
Based on offense type, CIP \$5, LEMI \$0.50, MISC \$5, and UTFC \$3 should not have been assessed. In addition, WAR \$35 and LTF \$2 should have been assessed.																																									
JP11-2018-03409	211G5	7/12/18	11/13/98	PROPERTY	17.00	3.00	-	5	-	-	-	15	-	-	-	-	5	-	0.25	1	-	0.5	-	5	-	20.00	-	-	-	-	-	-	-	-	-	-	3.00	-	-	-	74.75
Based on offense type, STF \$30 and UTFC \$3 should not have been assessed. In addition CO should be split, CO 15% and TPWF 85%. Amounts would be CO \$3.45 and TPWF \$19.55.																																									
JP11-2018-03331	E105	7/5/18	8/19/05	NET	40.00	3.00	-	23.0	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	2.00	-	20.00	-	-	-	-	-	-	-	-	-	5	3.00	-	50.00	-	180.00	
Based on offense type, IDRF \$2, TPDC \$1 and TPDS \$1 should not have been assessed. SIFS \$3.40 was over assessed. In addition, please enter disposition date.																																									
JP11-2018-03505	J11	7/17/18	7/26/06	APPEAR	40.00	3.00	1.00	58.0	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	122.00		
Based on offense type, CSS \$0.15 should not have been assessed.																																									
JP11-2018-03457	11-10525	7/13/18	10/4/11	BY SAFETY BELT	40.00	3.00	1.00	12.5	-	-	0.15	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	0.10	20.00	0.60	5.40	-	30.00	12.5	-	-	3.00	-	50.00	-	195.25			
Based on the first payment date, TP \$25 should have been assessed. In addition, based on the number of payments LTF \$2 should have been assessed. Please correct disposition date.																																									
JP11-2018-03371	T11-6046G	7/10/18	10/13/11	MPH	18.68	1.40	0.47	119.9	-	-	-	-	-	-	-	-	-	0.94	-	-	1.86	1.86	0.93	-	0.05	-	0.29	2.52	-	14.01	-	-	-	1.40	-	23.36	-	190.00			
CO should be split, CO 15% and TPWF 85%. Amounts would be CO \$2.25 and TPWF \$12.75.																																									
JP11-2018-03552	CR12-97065	7/23/18	9/2/12	LICENSE	40.00	3.00	1.00	15.0	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	0.60	5.40	-	-	-	-	-	5	-	-	-	102.00			
Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.																																									
JP11-2018-03503	IBCL7-0005-	7/17/18	9/16/16	Bad Check	11.79	0.88	0.30	-	-	-	-	-	-	-	-	-	-	0.59	-	-	1.18	1.18	2.00	-	-	-	0.18	1.59	-	-	-	0.30	0.30	-	-	-	-	14.71	35.00		
Based on appeal by date, SCOF \$20 should have been assessed.																																									
JP11-2018-03472	TR17-2184-	7/16/18	4/2/17	INVALID	40.00	3.00	1.00	19.9	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	0.10	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	89.00		
JP11-2018-03598	TR18-11109-	7/25/18	2/7/18	limit	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	0.10	-	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	102.10			
JP11-2018-03370	TR18-1153-	7/10/18	2/12/18	limit	40.00	3.00	1.00	39.0	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	0.10	-	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	141.10			
Defendant placed on deferred disposition, CO \$15 should not have been assessed DD should be \$45. In addition, please enter disposition date.																																									
JP11-2018-03275	TR18-3572-	7/2/18	5/20/18	more	40.00	3.00	1.00	15.0	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	0.10	-	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	147.10			
Based on the first payment date, TP \$25 should have been assessed.																																									
JP11-2018-03350	TR18-2765-	7/9/18	4/17/18	more	0.87	0.06	0.02	90.0	-	-	-	-	-	-	-	-	-	0.04	-	-	0.08	0.08	2.00	-	-	-	0.01	0.11	-	0.63	-	0.02	0.02	-	0.06	-	-	94.10			

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

Receipt	Cause & Date	Off Date	CHS	CHSP	CIP	CO	CON	CSF	CSS	CVC	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MISC	MVF	SCOF	SIFC	SIFS	SOF	STF	SV50	TPDC	TPDS	TPW	UTC	WAR	WFCD	WFDA	Amount		
Based on the appear by date, SCOF \$20 should have been assessed. In addition, please enter disposition date.																																							
	TR18-1100	JP11-2018-03547 J11	7/20/18	2/8/18	limit	40.00	3.00	1.00				5.00	2.00		4.00	4.00	2.00	0.10	0.60	5.40	30.00	1.00	1.00	3.00													102.10		
Based on offense type, MVF \$0.10 should have been assessed.																																							
Using a Hand-																																							
	TR18-4572-	JP11-2018-03438 J11	7/13/18	6/27/18	CMV	40.00	3.00	1.00				5.00	2.00		4.00	4.00	2.00	0.60	5.40	30.00	1.00	1.00	3.00														102.00		
Based on offense type, STF \$30 and UTC \$3 should not have been assessed.																																							
	TR18-4223-	JP11-2018-03368 J11	7/10/18	6/22/18	Ing Device	40.00	3.00	1.00				5.00	2.00		4.00	4.00	2.00	0.10	0.60	5.40	30.00	1.00	1.00	3.00													102.10		
Please enter disposition date.																																							
	TR18-89365	JP11-2018-03379 TR13-	7/10/18	4/6/07	BELT	28.78	2.16	0.72				3.60					2.88	2.88	2.00		2.00		0.10		14.39	0.41	2.45	21.59						2.16	35.98		120.00		
	TR18-10949	JP11-2018-03603 5-TR	7/16/18	7/30/13	BELT	40.00	3.00	1.00				5.00	2.00		4.00	4.00	2.00	0.10	0.60	5.40	30.00	1.00	1.00	3.00													170.10		
	TR18-10949	JP11-2018-03602 6-TR	7/26/18	7/30/13	LICENSE PLATES	40.00	3.00	1.00				5.00	2.00		4.00	4.00	2.00	20.00	0.60	5.40																	153.00		
	TR14-2067G	JP11-2018-03622 S	7/27/18	1/1/14	MPH	40.00	3.00	1.00				105.0	5.00		2.00		4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	1.00	1.00	3.00	50									277.10		
	TR14-7825G	JP11-2018-03299 S	7/3/18	11/30/14	MPH	40.00	3.00	1.00							2.00		4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	1.00	1.00	3.00	50.00									205.00		
	TR15-2373	JP11-2018-03597 J11	7/25/18	12/9/15	ABOVE POSTED	40.00	3.00	1.00				29.9			2.00		4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	1.00	1.00	3.00										152.00		
	TR18-0056	JP11-2018-03549 J11	7/20/18	5/20/15	APPEAR	40.00	3.00	1.00				5.00	2.00		4.00	4.00	2.00		0.60	5.40																150.00			
	TR16-0398	JP11-2018-03545 J11	7/20/18	1/15/16	(H)	40.00	3.00	1.00							2.00		4.00	4.00	2.00		20.00	0.60	5.40	5													260.00		
	TR17-4019-	JP11-2018-03310 J11	7/3/18	6/5/17	limit	40.00	3.00	1.00				5.00	2.00		4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	1.00	1.00	3.00	50											283.10		
	TR17-7327-	JP11-2018-03341 J11	7/6/18	11/25/17	SECURED BY	40.00	3.00	1.00				25.0	5.00		2.00		4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	1.00	1.00	3.00											147.10	

Based on offense type, STF \$30 and UTC \$3 should not have been assessed.

Please enter disposition date.

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

Receipt	Cause #	Date	Disposition	Off Date	Charge	Offense	CCC	CHS	CHSUP	CJP	CO	CON	CSF	CSS	CVCJ	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MISK	MVF	SCOF	SIFC	SIFS	SOr	STF	SVSD	TPDC	TPDS	TPW	UTC	WAR	WFCN	WFDA	Amount	
JP11-2018-03462	TR17-7254-	7/16/18	EXPIRED LICENSE	11/29/17	PLATES/REG	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00			20.00	0.60	5.40				1.00	1.00						89.00	
JP11-2018-03352	TR17-7335-	7/9/18	EXPIRED DRIVER LICENSE	11/30/17	(#)	40.00	3.00	1.00	66.0									5.00		2.00		4.00	4.00	2.00		2.00			20.00	0.60	5.40				1.00	1.00						155.00	
JP11-2018-03620	TR18-4393-	7/27/18	Speeding 10 percent or more above posted speed	6/30/18	limit	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03413	TR18-4397-	7/12/18	Speeding 10 percent or more above posted speed	7/1/18	limit	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03477	TR18-4401-	7/16/18	Speeding 10 percent or more above posted speed	7/12/18	limit	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03347	TR18-4447-	7/9/18	Speeding 10 percent or more above posted speed	7/4/18	limit	40.00	3.00	1.00							60.0			5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03471	TR18-4454-	7/16/18	Speeding 10 percent or more above posted speed	7/3/18	limit	40.00	3.00	1.00									57.9		5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				160.00
JP11-2018-03609	TR18-4455-	7/26/18	Speeding 10 percent or more above posted speed	7/4/18	limit	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03362	TR18-4458-	7/9/18	Speeding 10 percent or more above posted speed	7/5/18	limit	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03635	TR18-4479-	7/30/18	Speeding 10 percent or more above posted speed	7/7/18	limit	40.00	3.00	1.00							63.0			5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				165.10	
JP11-2018-03584	TR18-4500-	7/24/18	Emergency Vehicle	7/4/18	Vehicle	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03615	TR18-4520-	7/27/18	Speeding 10 percent or more above posted speed	7/9/18	limit	40.00	3.00	1.00							39.0			5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				141.10	
JP11-2018-03495	TR18-4573-	7/13/18	Speeding 10 percent or more above posted speed	7/9/18	limit	40.00	3.00	1.00										5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				102.10	
JP11-2018-03591	TR18-4773-	7/25/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	7/8/18	TRAFFIC SIGNAL	40.00	3.00	1.00							52.9			5.00		2.00		4.00	4.00	2.00		2.00		0.10		0.60	5.40			30.00		1.00	1.00	3.00				155.00	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 1	We noted that 72 out of 425 transactions processed in July 2018 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered into Odyssey. 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 (91), May 2018 (91), and June 2018 (52) are still pending to be completed. 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.
Recommendation #	
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
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.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 2	Properly completed copies of the May 2013 and August 2013 through July 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.
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.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
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.
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.
GOAL/ACTION ITEM:	The 2 cash bonds are liquidated as soon as possible.
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				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 4	Collections for two cases received from the Sheriff's Office in January 2017 have not been receipted in Odyssey.
Recommendation #	The two cases should be immediately receipted. In addition, management should ensure that all collections are promptly receipted.
GOAL/ACTION ITEM:	Receipt the two cases in Odyssey as soon as possible.
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.				
6.				

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 28, 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 July 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 July 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 July 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
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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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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JUDGE, 430TH D.C.

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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 July 2018 were \$35,978.90. 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 14 receipts issued in July 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 June 2018 (3) 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.

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Observation No. 2:

Copies of the April 2014 through July 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 noted that 2 of 50 online credit card transactions were receipted 4 to 10 days after the date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner.

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 September 14, 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

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

PBC

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2018-02675</u> through <u>JP12-2018-02988</u>	\$ 35,978.90	✓
LESS: COST ON DEPOSIT		0.00	x3 ✓
ADD: COST ON DEPOSIT LIQUIDATED		0.00	x2 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ 35,978.90	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$ 35,978.90	Ⓐ
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ 0.00	x4-as

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 35,978.90	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$ 0.00	
Total Remittances Made to County Treasurer	\$ 35,978.90	Ⓐ

PREPARED BY:

[Signature]

DATE:

8-3-18

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: 8/16/18

[Signature]

JUSTICE OF THE PEACE

RECEIVED

AUG - 3 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 01/2017

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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-062-000-0-000	\$ 6,728.60
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	62.50
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	629.61
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-062-000-0-000	199.76
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	835.07
Time Payment - @40% OF \$25 00 (\$10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	173.08
Time Payment - @ 10% of \$25 00 (\$2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	43.27
Administrative Local Transaction Fee (\$2)		C C P Art. 102 072		1100-341-10-060-003-0-000	452.04
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp DL, Exp Inap Cert, Exp Niv Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	485.80
Deferred Disposition		C C P Art. 45 051	355 80		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	130 00		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	119.90
Traffic Fee (\$3)		T R C 542 403		1100-341-10-062-000-0-000	439.00
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	37.52
Scofflaw Fee (\$20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,526.52
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	185.68
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	216.36
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	0.75
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	10.51
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	8,346.45
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	31.52
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	4.22
Correctional Management Institute of Texas Fund (\$ 50)		C C P Art. 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)	70	Govt. Code Sec 101 141 (2) (B)		1100-207-20-000-004-0-000	420.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	4,356.86
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	799.06
Support of Judiciary Fund (\$5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,072.34
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	393.15
Moving Violation Fee (\$0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	14.82
Safety Seat Violation Fee (\$0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/TC 706 007 (d)(2)		1100-207-20-000-066-0-000	187.61
Electronic Filing Fee - Civil (\$10)		GC 101 141/GC 51 851		1100-207-20-000-070-0-000	700.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	185.68
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)	70	GC 51 971 (a)		1100-207-20-000-076-0-000	350.00
ARREST/WARRANT FEES: STATE		C C P Art. 102 011		1100-207-20-000-019-0-000	1058.04
D P S (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	987.15
T A B C (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	10.00
P K W L (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131		1100-342-10-060-001-0-000	15.00
Sheriff Fees:				1100-342-10-291-000-0-000	4021.29
Constable Fees:				1100-342-10-292-000-0-000	4,097.18
Precinct #1				1100-342-10-293-000-0-000	-
Precinct #2				1100-342-10-294-000-0-000	-
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	5.00
Precinct #5				1100-342-10-060-002-0-000	-
District Attorney Fees				1100-342-10-060-003-0-000	-
Tax Assessor Fraud Investigators				1100-342-20-060-001-0-000	-
School District Arrest Fee				1100-207-30-000-003-0-000	-
Fire Marshal Fee				1100-202-00-000-008-0-000	0.10
Due to Others				1100-202-00-000-008-0-000	-
Warrant Fees/Out of County Service Fees DTO- Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-202-00-000-008-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)	1100-202-00-062-012-0-000	TRC 706 006/TC 706 007 (d)(2)		1100-202-00-000-004-0-000	56.29
Delinquent Attorney Fee		C C P Art. 103 0031(b)		1100-341-10-060-001-0-000	1,770.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	1,750 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)	5 00		
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	15 00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118 121/118 123 (e)			
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118 121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (a)(4)			
Birth Certificates (\$22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045 (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:					\$ 35,978.90

1/2 X1; X2

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended July 31, 2018

Receipt	Cause #	Date	Offense Date	Charge	Offense Description	CCC	CHS	CHSIP	CO	CRF	CVCA	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SOR	STF	TP	TPDC	TPDS	UTFC	WARr	WFCONST1	Amount		
Based on the case disposition, county fine should NOT be assessed. Please adjust it to deferred disposition or as an overpayment.																																							
JP12-2018-02983	T14-	2778/12	7/31/2018	8/2/2014	UNLICENSED	NO DRIVER'S LICENSE (WHEN	40	3	1	23	-	5	-	10	-	2	-	-	4	4	2	0.1	-	-	-	-	20	0.6	5.4	-	-	-	1	1	-	-	-	-	122.1
Based on the dismissal, court costs should not be collected. In addition, please scan and enter the motion and order to dismiss.																																							
JP12-2018-02684	T15-	1876/12	7/2/2018	3/4/2015	SUSPENDED	DRIVING WHILE LICENSE	6.7	0.5	0.17	-	-	0.84	-	-	0.34	-	-	-	0.67	0.67	2	0.02	0.67	3.35	1.01	3.35	0.1	0.89	-	-	-	-	0.17	0.17	-	8.38	-	30	
Based on disposition date, time payment should be assessed.																																							
JP12-2018-02900	TR16-	1578-	7/24/2018	5/8/2016	INTERSECTION	FAIL TO YIELD AT STOP	11.29	0.85	0.28	-	-	-	-	1.41	-	0.56	-	-	1.13	1.13	2	0.03	-	-	-	5.64	0.17	1.52	-	8.47	-	0.28	0.28	0.85	14.11	-	50		
Warrant fee was over assessed. Please assess \$50.00 to capias pro fine.																																							
JP12-2018-02760	T04-	2069/12	7/11/2018	2/19/2004	NO SAFETY BELT		40	3	-	-	-	5	-	-	-	-	-	-	4	-	2	-	-	-	20	-	-	-	-	30	25	-	-	3	100	-	232		
JP12-2018-02761	T06-	0590/12	7/11/2018	1/6/2006	EXPIRED REGISTRATION		40	3	1	-	-	5	-	-	-	-	-	-	4	4	2	-	-	-	20	0.6	3.4	-	-	25	-	-	-	-	100	-	208		
JP12-2018-02789	T09-	2238/12	7/13/2018	5/22/2009	LIMIT - 64 MPH/55 MPH	SPEEDING (EXCEED PRIMA FACIE	40	3	1	27	-	5	-	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	30	25	-	-	3	100	-	272			
Based on offense, MVF should be assessed.																																							
JP12-2018-02762	TR	10-101075-	7/11/2018	7/3/2010	LICENSE	FAIL TO DISPLAY DRIVER'S	40	3	1	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	137	
Based on offense, MVF should NOT be assessed.																																							
JP12-2018-02777	T11-	1283/12	7/12/2018	3/22/2011	INSPECTION	EXPIRED MOTOR VEHICLE	40	3	1	52.9	-	5	-	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	-	3	50	-	253		
Please enter disposition date.																																							
JP12-2018-02734	TR15-	0363-	7/9/2018	7/1/2015	Secured"	Safety Seat SVS, Child pass, Child<8 Unless Taller than 49 Not	40	3	1	12.5	12.5	-	5	-	-	2	-	-	4	4	2	0.1	-	-	20	0.6	5.4	-	30	-	1	1	3	-	-	-	147.1		
JP12-2018-02835	TR	00-59200-	7/18/2018	9/29/2000	LIMIT) - 65 MPH/55 MPH	SPEEDING (EXCEED PRIMA FACIE	11.62	2.05	-	-	10.25	3.42	-	-	3.42	-	0.15	1.37	-	-	2	-	-	-	13.67	-	-	-	-	-	-	-	-	2.05	-	50			
JP12-2018-02867	TR17-	6261-	7/20/2018	12/5/2017	above posted speed limit	Speeding 10 percent or more	32.64	2.45	0.82	-	-	-	4.08	-	1.63	-	-	3.26	3.25	2	0.08	-	-	-	16.32	0.49	4.41	-	24.48	-	0.82	0.82	2.45	-	-	100			
JP12-2018-02954	TR18-	3194-	7/30/2018	6/30/2018	Unlicensed not CDL(4#)	No Drivers License - When	40	3	1	30.9	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	100		
Based on offense, STF and UTFC should NOT be assessed.																																							
JP12-2018-02694	TR16-	1728-	7/2/2018	5/23/2016	Public Roadway	Operate All Terrain Vehicle on	40	3	1	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	5	30	-	1	1	3	-	-	-	122.1		
JP12-2018-02773	CRN17-	0066-112	7/11/2018	4/22/2018	Public Roadway	Operate All Terrain Vehicle on	40	3	1	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	0.6	5.4	-	30	-	-	3	-	-	-	100.1		

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

August 28, 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 July 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 July 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 July 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

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OVERSEER

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- 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 July 2018 were \$87,929.89. 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 issued in July 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), May 2018 (8), and June 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.

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Observation No. 2:

Copies of the June 2014 through August 2014 and April 2015 through July 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 the July 2018 *Monthly Report* was submitted 3 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 did not have a runner available.

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 September 14, 2018.

HIDALGO COUNTY DISTRICT JUDGES

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Honorable Bobby Contreras
August 28, 2018
Page 4 of 4

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



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ISRAEL RAMON, JR. RENE D. RETAMPO

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-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) JP21-2018-04740 ^X THRU JP21-2018-05347 ^X \$ 87,929.89 ^Y

Sheriff's "D" Report (Receipt #'s) _____ THRU _____ ^{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) \$ 87,929.89 ^{X3} ✓

Less: Total amount of remittances to County Treasurer (From Part II) 87,929.89 ^(A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 0.00 ^{X4-a10}

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 87,929.89	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ 87,929.89	(A)

PREPARED BY: OFELIA ORTIZ FLORES ¹⁰⁸

DATE: 8/3/18

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: 8/17/2018 ^{8/20/18}

Bobby Contreras
JUSTICE OF THE PEACE

8/3/18
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: 02/2018

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-331-10-063-000-0-000	\$ 32,267.00
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	183.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	300.00
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)		1241-341-10-060-001-0-000	1,232.65
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	408.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,639.53
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	820.00
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal 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	160.00
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					
Deferred Disposition					
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051	\$ 292.90	1100-341-10-063-000-0-000	372.90
Support of Judiciary Fund (\$6.00)		C.C.P. Art. 45.051(f)	\$ 80.00		
Traffic Fee (\$3)		LGC 133.105		1100-341-10-060-009-0-000	243.60
Child Safety (\$20-\$25)		T.R.C. 542.403		1100-341-10-063-000-0-000	657.00
Failure to Appear (\$4)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	40.00
Scofflaw Fee (\$20)		TRC 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	48.00
Traffic Prevention and Diversion Fund (\$1)		TRC 502.01(a)		1100-341-10-140-049-0-000	1,917.67
STATE COURT COSTS AND FEES:		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	394.00
Criminal Justice Planning Fund C.C.P. (\$5)					395.00
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Operators and Chauffeurs License Fund (\$75)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		T.R.C. 601.192		1100-207-20-000-011-0-000	-
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		LGC 133.103 (b)		1100-207-20-000-031-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.075(m)		1100-207-20-000-005-0-000	12.50
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-007-0-000	0.75
Consolidated Court Costs Fund (\$40)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-008-0-000	-
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-009-0-000	10.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-015-0-000	16,309.34
Correctional Management Institute of Texas Fund (\$50)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-017-0-000	30.00
Indigent Legal Services Fee- JP (\$6)		CCP Art. 102.075		1100-207-20-000-027-0-000	4.00
State Traffic Fee-Subtitle C (\$30)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-029-0-000	0.50
Jury Service Fee (\$4)		TRC Sec 542.4031		1100-207-20-000-004-0-000	966.00
Support of Judiciary Fund (\$5.40)		C.C.P. Art. 102.0045		1100-207-20-000-035-0-000	6,570.00
Birth Certificate Fee (\$1.80)		LGC 133.105		1100-207-20-000-053-0-000	1,624.00
Defensive Driving Record Fee (\$12)		HSC 191.022(f)		1100-207-20-000-054-0-000	2,192.40
Indigent Defense Representation Fund (\$2)		C.C.P. Art. 45.051 (c-1)		1100-207-20-000-039-0-000	-
Moving Violation Fee (\$0.10)		LGC 133.107/GC 102.023		1100-207-20-000-057-0-000	-
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		C.C.P. Art. 102.032/GC		1100-207-20-000-059-0-000	812.00
Failure to Appear (\$20)		TRC 545.412 (b-1)		1100-207-20-000-061-0-000	30.40
Electronic Filing Fee - Civil (\$10)		TRC 706.006/706.007(d)(2)		1100-207-20-000-062-0-000	-
Traffic Prevention and Diversion Fund (\$1)		GC 101.1411/GC 51.851		1100-207-20-000-066-0-000	240.00
Texas Home Visiting Program Contribution (\$5)		C.C.P. Art. 102.015		1100-207-20-000-070-0-000	1,610.00
Judicial & Court Personnel Training Fund-Civil (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-073-0-000	396.00
ARREST/WARRANT FEES: STATE		GC 51.971 (a)		1100-207-20-000-074-0-000	495.00
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-076-0-000	805.00
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)					
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)					
Texas Comptrollers Criminal Investigators					
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-207-20-000-019-0-000	1905.00
Constable Fees:					
Precinct #1				1100-207-20-000-020-0-000	-
Precinct #2				1100-207-20-000-021-0-000	15.00
Precinct #3				1100-207-20-000-060-0-000	-
Precinct #4				1100-342-10-060-001-0-000	85.00
Precinct #5				1100-342-10-060-001-0-000	-
District Attorney Fees					
Tax Assessor Fraud Investigators				1100-342-10-291-000-0-000	280.00
School District Arrest Fee				1100-342-10-292-000-0-000	3725.00
Fire Marshal Fee				1100-342-10-293-000-0-000	275.00
Code Enforcement Precinct #2				1100-342-10-294-000-0-000	400.00
Due to Others				1100-342-10-295-000-0-000	400.00
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies				1100-341-10-060-007-0-000	-
Refund - Overpayments				1100-342-10-060-002-0-000	-
Due to Others				1100-342-10-060-003-0-000	-
Restitution				1100-342-10-060-001-0-000	-
Failure to Appear- OmniBase (\$6)				1100-342-10-060-004-0-000	-
Delinquent Attorney Fee				1100-207-30-000-003-0-000	-
Justice Fees (Local Fees)				1100-202-00-000-009-0-000	97.15
Small Claims Court Filing Fee (\$25)		C.C.P. Art. 103.0031(b)		1100-202-00-000-009-0-000	-
Debt Claim Fee (Justice Court Filing Fee) (\$25)				1100-202-00-000-009-0-000	-
Landlord & Tenant Eviction Filing Fee (Foreclosure Entry & Detainer Court) (\$25)				1100-202-00-000-009-0-000	-
Transcript Fees/Appeal Fee (\$10)				1100-202-00-000-009-0-000	-
Abstract Fees (\$5)				1100-202-00-000-009-0-000	-
Writ Filing Fee (\$5)				1100-202-00-000-009-0-000	-
Issuing other Document (\$1 1st pg., .25 for each add'l pg)				1100-341-10-060-001-0-000	-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)				1100-341-10-060-001-0-000	-
Probable Cause Tow Hearing Fee (\$20)				1100-341-10-060-008-0-000	-
Birth Certificates (\$22 each)					
Death Certificates (\$20 each, each add'l \$3)					
Preservation of Vital Statistics Fee (\$1 each)					
Jury Fees (Civil \$22, Criminal \$3)					
				1100-341-10-060-006-0-000	22.00

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

DATE: 08/17/2018
DCY/08/15/2018

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 87,954.89

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

Receipt	Cause #	Date	Offense Date	Description	CCC	CHS	CHSA	CHSIP	CO	CVCA	DEL	DI53r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	NOARREST	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFCNST2	Receipt Amount		
Charge Offense																																					
LTF should be assessed. In addition, the no arrest fee code should NOT be used.																																					
PARENT																																					
THWARTING																																					
COMPULSORY																																					
SCHOOL																																					
JP21-2018- CR-0747-	05302	01	7/30/2018	3/27/2001 ATTENDANCE	17	3	20	-	-	15	-	-	-	-	5	-	0.25	2	-	-	-	-	5	-	-	-	20	-	-	-	-	-	-	-	87.25		
Based on offense, MVF should be assessed.																																					
INVALID DRIVERS																																					
JP21-2018- CR-2193-	05109	11-21	7/20/2018	3/26/2011 LICENSE	40	3	-	1	116	-	75.9	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	50	328.9		
Based on offense, MVF should NOT be assessed.																																					
PASSENGER NOT																																					
SECURED BY A																																					
JP21-2018- CR-2636-	05144	11-21	7/24/2018	4/8/2011 SAFETY BELT	40	3	-	1	50	-	75.03	-	5	-	-	2	-	-	4	4	2	0.1	-	4	20	6	20	0.6	5.4	30	-	3	50	325.13			
TPDC and TPDS should be split \$1.00 each.																																					
SPEEDING																																					
(EXCEED PRIMA																																					
FACE LIMIT) - 48																																					
JP21-2018- CR-0929-	05105	14-21	7/20/2018	2/14/2014 MPH/30 MPH	40	3	-	1	54	-	52.83	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	20	0.6	5.4	30	-	2	3	-	228.93		
Please scan the Motion and Order to Dismiss.																																					
DISPLAY EXPIRED																																					
LICENSE																																					
JP21-2018- TR18-	05184	5192-J21	7/26/2018	7/12/2018 TION INSIGNIA (#)	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20			
Based on offense, STF and UTFC should NOT be assessed.																																					
Operate																																					
JP21-2018- TR18-	05169	5259-J21	7/26/2018	7/17/2018 Motor Vehicle	40	3	-	1	67	-	-	-	5	-	2	-	-	-	4	4	2	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	169		
Please correct the appear by date.																																					
Drive with Out of																																					
State DL For More																																					
JP21-2018- TR18-	05278	4352-J21	7/30/2018	6/19/2018 Than 90 Days	40	3	-	1	65.9	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	0.6	5.4	-	1	1	-	-	135		

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

September 4, 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 July 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 July 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 July 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

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J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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JUDGE, 206TH D.C.

JUAN R. PARTIDA
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MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
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JUDGE, 396TH D.C.

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JUDGE, 430TH D.C.

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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 July 2018 were \$112,330.52. 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 12 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 (6) 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 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of January 2015 through July 2018 have not been submitted to the County Auditor's Office.

HIDALGO COUNTY DISTRICT JUDGES

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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 1 cash bond (CRNT16-0241-J2) posted on October 2016 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. 4:

Fourteen cases received from the Sheriff's Office in July 2015 have not been receipted in *Odyssey*. According to staff, the funds have not been receipted since the cases do not appear in *Odyssey*. We confirmed that 10 of the 14 cases do not appear in *Odyssey*.

Failure to ensure that collections are promptly receipted may result in the County being liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

The 4 cases that appear in *Odyssey* should be immediately receipted. The Sheriff's Office receipt number, date of commitment, date of release, and number of days of jail time credit granted should be referenced in *Odyssey*. In addition, the Information Technology Department should be contacted for assistance with the

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remaining 10 cases not found in Odyssey. Furthermore. Management should implement procedures to ensure that that all collections are promptly receipted.

Observation No. 5:

We noted that collections for 18 of 21 days were deposited at the bank 2 to 5 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.

Please provide written management responses to the observations noted above and an action plan using the attached Action Plan forms for observations 1 through 4 by September 14, 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: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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City: PHARR, TX
Hidalgo County, Texas

TOTAL CASH COLLECTED	(Receipts #s)	<u>JP2-2 2018-04836</u>	THRU	<u>JP2-2 2018-05608</u>	\$	<u>112,330.52</u>	✓
							x4-a
LESS:	COST ON DEPOSIT					<u>0.00</u>	x7✓
ADD:	COST ON DEPOSIT LIQUIDATED					<u>0.00</u>	x7✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)					\$	<u>112,330.52</u>	x3✓
Less:	Total amount of remittances to County Treasurer (From Part II)				\$	<u>114,780.52</u>	(A) ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				\$	<u>2,450.00</u>	x4-a9✓
						<u>(219.00)</u>	
						<u>218</u>	

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 112,549.52	112,330.52 B1
Add: Previous Month's Bond Overtransfer Oct 2016	50.00	Ex. 10 ✓
Add: HCSO Monthly "D" Collections Report July 2015	2400.00	50:00 x 4-b ✓
Total Remittances Made to the County Treasurer	114,380.52	(A)
	\$ 112,549.52	

DATE: 8-1-2017

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

JUSTICE OF THE PEACE

DATE: Per 8/20/18 4:14 PM J. 8/24/18

DATE _____

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGG §114.00)
COUNTY AUDITOR'S FORM: RE-JP-004

COUNTY AUDITOR'S FORM: RE-JP-004

REVISÉ: 21/11/2011

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	\$ 37,528.23
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	512.50 100.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	147.62
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	1,421.95
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	470.97
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,895.93
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	953.97
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Insp. Cert, Exp. Vtr. 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	1,261.30
Deferred Disposition		C.C.P. Art. 45.051	1,171.30		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	90.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	282.59
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	696.00
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	8.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,780.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	464.00
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	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	18,913.32
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 36.55 (3) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 36.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$6)	230	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,380.95
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,990.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,883.93
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,543.31
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	941.97
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	33.40
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 412.50
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	40.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,299.91
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	462.00
Texas Home Visiting Program Contribution (\$5)	230	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	229.99	GC 51.971 (a)		1100-207-20-000-076-0-000	1,149.96
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2249.91
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	2,449.91
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					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	25.00 225.00
Constable Fees:				1100-342-10-291-000-0-000	150.00
Precinct #1				1100-342-10-292-000-0-000	2768.50 268.50
Precinct #2				1100-342-10-293-000-0-000	1,350.00
Precinct #3				1100-342-10-294-000-0-000	2,485.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	45.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-010-0-000	0.50
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) 1100-202-00-064-019-0-000		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	12.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,033.47
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	5,750.00	1100-341-10-060-001-0-000	5,949.33
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	159.50		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	(0.17)		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(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	154.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ -112,530.52

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 8/29/18

Receipt	Cause #	Date	Offense Date	Charge	Offense Description	CCC	CHS	CHSJP	CO	DEL	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	MCWV	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFS	STF	TPDC	TPDS	UTFC	WFPRE	WRSS	Received Amount	
JP22-2018-04996	CR1949-04-2	7/9/2018	4/6/2004	OVER GROSS WEIGHT (OVER 5,000 LBS & NOT MORE THAN 10,000 LBS OVER)		40	3	-	147.63	110.78	5	-	-	4	-	2	147.62	-	-	-	-	20	-	-	-	-	-	-	-	-	480.03	
Please scan the motion and order to dismiss.																																
JP22-2018-05289	CR3404-06-2	7/18/2018	5/3/2006	NO LIABILITY INSURANCE		-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26	
JP22-2018-05265	CR5338-06-2	7/17/2018	8/11/2006	NO SAFETY BELT		-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26	
JP22-2018-05558	CR6113-07-2	7/30/2018	7/4/2007	NO LIABILITY INSURANCE		-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26	
JP22-2018-04910	CR5220-09-2	7/3/2018	9/5/2009	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 95 MPH/65 MPH		-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26	
JP22-2018-04868	TR17-6286-J22	7/2/2018	3/30/2017	Permit Violation-MH (off Route)		-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	26	
Based on offense, MVF should NOT be assessed.																																
JP22-2018-04870	CR5784-11-2	7/2/2018	10/28/2011	NO SAFETY BELT		40	3	1	50	75.03	5	-	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	30	-	3	50	-	325.13	
Based on offense, MVF, UTFC, and STF should NOT be assessed.																																
JP22-2018-04872	CRNT18-0221-J22	7/2/2018	5/2/2018	GARBAGE REFUSE AND OTHER WASTE CONDITIONS		40	3	1	-	-	-	5	-	2	4	4	2	-	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	102.1	
Based on offense, UTFC and STF should NOT be assessed.																																
JP22-2018-05519	TR18-4488-J22	7/27/2018	5/22/2018	Violate Occupational License Restriction		40	3	1	65.9	-	-	5	-	2	4	4	2	-	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	168	
Based on the deferred disposition, county fine should NOT be assessed. Please adjust the county fine to deferred disposition or as an overpayment.																																
JP22-2018-05520	TR18-5482-J22	7/27/2018	7/10/2018	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	
According to the events on the case, writ issuance fee was assessed on error. Please adjust it to abstract of judgement.																																
JP22-2018-05458	SC16-0057-J22	7/26/2018				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5	
Please enter disposition date.																																
JP22-2018-05486	TR18-4021-J22	7/27/2018	5/16/2018	Speeding 10 percent or more above posted speed limit		40	3	1	51	-	-	5	-	2	4	4	2	-	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	153.1	

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	<u>50.00</u>

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 1	We noted that 12 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
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.
GOAL/ACTION ITEM:	Complete the pending adjustments for the receipts that contained errors in the allocation of fines, fees, and court costs. In addition, staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
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				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
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 2015 through July 2018 have not been submitted to the County Auditor's Office.
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.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office.
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 3	We noted that 1 cash bond (CRNT16-0241-J2) posted on October 2016 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.
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.
GOAL/ACTION ITEM:	The cash bond should be liquidated.
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 4	Fourteen cases received from the Sheriff's Office in July 2015 have not been receipted in Odyssey. According to staff, the funds have not been receipted since the cases do not appear in Odyssey. We confirmed that 10 of the 14 cases do not appear in Odyssey.
Recommendation #	The 4 cases that appear in Odyssey should be immediately receipted. The Sheriff's Office receipt number, date of commitment, date of release, and number of days of jail time credit granted should be referenced in Odyssey. In addition, the Information Technology Department should be contacted for assistance with the remaining 10 cases not found in Odyssey. Furthermore, Management should implement procedures to ensure that all collections are promptly receipted.
GOAL/ACTION ITEM:	The 14 cases should be immediately receipted in Odyssey.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

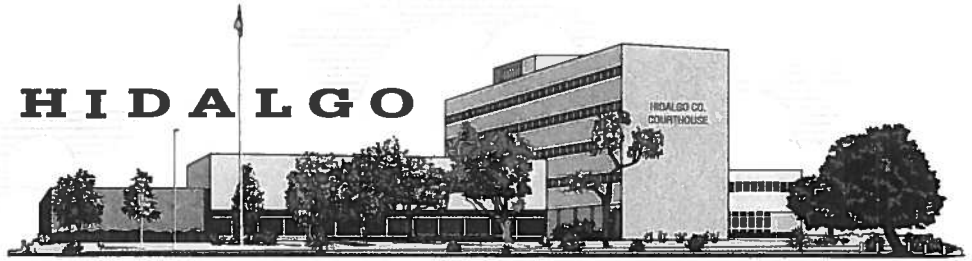
STRATEGIES/ACTION STEPS		PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

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 30, 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 July 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 July 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 July 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.

JAMIE 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, 312ND D.C.

NCE GONZALEZ
JUDGE, 378TH 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 July 2018 were \$167,122.85. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 17 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. 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 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of January 2015 through July 2018 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.

HIDALGO COUNTY DISTRICT JUDGES

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RENEE R. BETANCOURT
JUDGE, 448TH D.C.

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.

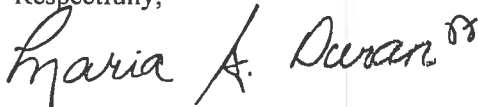
Recommendation:

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 and an action plan using the attached Action Plan forms by September 14, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAIME E. TIERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

PBC

City: MISSION, TX
Hidalgo County, Texas

五

TOTAL CASH COLLECTED	(Receipts #s)	<u>JP31-2018-08381</u>	THRU	<u>JP31-2018-09435</u>	\$	<u>167,122.85</u>	2018	RECEIVED BY
							AUG 3	COUNTY AUDITOR
LESS:	COST ON DEPOSIT					<u>0.00</u>	3	
ADD:	COST ON DEPOSIT LIQUIDATED					<u>0.00</u>	3	
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				\$	<u>167,122.85</u>	3	
						<u>167,122.85</u>	3	
Less:	Total amount of remittances to County Treasurer (From Part II)				\$	<u>167,123.12</u>	3	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)					<u>0.00</u>	3	
						<u>0.00</u>	3	

DESCRIPTION

Add: Previous Month's Bond Overtransfer

Add: HCSO Monthly "D" Collections Report

Total Remittances Made to County Treasurer

PREPARED BY: Debra Gonzalez

DATE PREPARED: 8/2/2018 11:32

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

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)

REVISÉ: 1/17

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: en 8/21/2018.12

[illegible]

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

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

RECEIVED BY
City: MISSION, TX
County: 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	Est. Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	\$ 56,429.21
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	340.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	650.00
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	2,658.22
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	883.08
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,544.30
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	473.51
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	473.52
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	118.38
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. DL, Exp. Insp. Cert, Exp. Inv. Reg.)		TRC Sec 548.603, 521.026, 502.417		1100-341-10-060-004-0-000	1,793.06
Special Fees				1100-341-10-060-004-0-000	280.00
Deferred Disposition		C.C.P. Art. 45.051	1,242.10	1100-341-10-065-000-0-000	1,672.10
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	438.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	529.85
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,659.52
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 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,739.98
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	853.90
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	591.90
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	35,442.95
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	107	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	642.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	16,595.22
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3,532.31
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,758.60
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	1,756.15
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	68.77
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 706.006/706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,070.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	853.90
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)	107	GC 51.971 (a)		1100-207-20-000-076-0-000	535.00
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	4,215.36
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	125.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-060-0-000	-
Texas Comptrollers Criminal Investigators				1100-342-10-060-001-0-000	120.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-291-000-0-000	-
Constable Fees:				1100-342-10-292-000-0-000	-
Precinct #1				1100-342-10-293-000-0-000	5,300.00
Precinct #2				1100-342-10-294-000-0-000	-
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	350.00
Precinct #5				1100-342-10-060-002-0-000	-
District Attorney Fees				1100-342-10-060-003-0-000	-
Tax Assessor Fraud Investigators				1100-342-20-060-001-0-000	-
School District Arrest Fee				1100-207-30-000-003-0-000	-
Fire Marshal Fee				1100-202-00-000-011-0-000	94.00
Due to Others				1100-202-00-000-011-0-000	0.00
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-011-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/706.007(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	10,438.68
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,778.75
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	2,675.00		
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)	35.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	60.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118.121/118.123 (e)	8.75		
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	49.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)		1100-341-10-060-006-0-000	-
		CCP 102.004			

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 8/21/2018

8/28/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 167,122.85

For the Month Ended July 31, 2018

Receipt	Cause #	Offense Date	Description	Charge Offense
Based on disposition date, time payment should be assessed.				
JP31-2018-09341	J31	9/28/2009	NO SAFETY BELT	
JP31-2018-08506	J31	12/1/2014	NO DRIVER'S LICENSE (WHEN UNLICENSED)	
JP31-2018-08505	J31	6/13/2015	When Unlicensed not CDL(#)	
JP31-2018-08834	J31	10/6/2017	When Unlicensed not CDL(#)	
JP31-2018-08901	J31	1/3/2018	speed limit more above posted	
Based on offense, MVF should be assessed.				
JP31-2018-08926	J31	7/7/2018	First Offense	
JP31-2018-09343	J31	9/21/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	
JP31-2018-08923	J31	10/20/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	
JP31-2018-09315	J31	10/31/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	
JP31-2018-09092	J31	11/3/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	
Based on offense date, child safety seat \$0.15 should be assessed.				
JP31-2018-09342	J31	9/21/2011	UNRESTRAINED CHILD	
Based on offense date, TPDC and TPDS should be assessed.				
JP31-2018-08911	J31	7/31/2014	THEFT PROP>= \$50<\$500	
Based on offense, child safety school-zone \$25.00 should be assessed.				
JP31-2018-09409	J31	8/30/2017	Pass School Bus	
Based on offense, child safety-school zone should NOT be assessed.				
JP31-2018-09248	J31	2/19/2018	Equipment Violation - Tires (Tread 2/32)	
Based on offense, MVF, UTFC, and STF should NOT be assessed.				
JP31-2018-08706	J31	6/10/2018	GARBAGE REFUSE AND OTHER WASTE CONDITIONS	
Please scan the motion and order to dismiss.				
JP31-2018-09363	J31	7/22/2018	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	
Delinquent was under assessed \$5.77.				
JP31-2018-09405	J31	7/6/2015	Speeding 10 percent or more above posted speed limit	

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 1	We noted that 17 receipts contained errors in the allocation of 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.
GOAL/ACTION ITEM:	Complete the adjustments for the 17 receipts that contained errors in the allocation of fines, fees, and court costs. In addition, staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
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				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
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 2015 through July 2018 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.
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.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office.
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.				
6.				

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

September 10, 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 July 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 July 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 July 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 92ND D.C.

JAIME E. TUERINA
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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and 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 July 2018 were \$121,444.63. 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 100 out of 971 transactions processed in July 2018 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered into *Odyssey*. 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 (1); 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 (6); February 2018 (12), March 2018 (7); April 2018 (5); May 2018 (168); and June 2018 (96) 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. Furthermore, the Justice of the Peace is required to enter the disposition date (judgment date) in *Odyssey* to facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector.

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:

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAMIE E. TIJERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH 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, 448TH D.C.

- 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 dates, and disposition dates (judgment dates) are entered 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 July 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82nd D.C.

JAIME E. TIJERINA
JUDGE, 83rd 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.
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L. KENO VASQUEZ
JUDGE, 391st D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 449th D.C.

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 3 of 21 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 since the employee responsible for making deposits was out of the office and they were short staffed.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact 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. In addition, a back-up employee should be assigned to make deposits when the employee responsible for making deposits is not available.

Observation No. 5:

We noted that 7 of 17 Close-out Reports were submitted to the County Treasurer's Office 2 to 3 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office on a daily basis since the Judge approves Close-out Reports before sending the Close-out Reports to the County Treasurer's Office.

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

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

Recommendation:

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

Observation No. 6:

We noted that 6 of 176 online credit card transactions processed during the month of July 2018 were receipted 42 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAMIE E. TIJERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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 and an action plan using the attached Action Plan forms for observations 1 through 3 by September 28, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

RECEIVED
AUG - 3 2018

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

City: MISSION, HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2018-06053 THRU JP32-2018-06913 *

121,444.63 ✓
120,383.08 X10-A1

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)

Less: Total amount of remittances to County Treasurer (From Part II)

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

3,569.55 X7-C ✓
2,624.55 X7-C ✓
125,014.18 X3
#VALUE! (A)
\$125,246.98 X4-L
(2,332.80)
#VALUE!
7^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$121,444.63 B1 ✓	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bond</u>	3,199.25 Ex B ✓	
<u>Sept. '15, Dec. '15, Oct. '16, Nov. '16</u>		
Add: HCSO Monthly "D" Collections Report <u>Aug 2015</u>	603.10 \$0.00 Ex B ✓	
Total Remittances Made to County Treasurer	\$125,246.98 (A) 7^	

PREPARED BY: _____

DATE PREPARED: 8/2/18

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

Marcos Ochoa 8/2/18
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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: _____

DATE: 08/15/2018 8/2/18

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-18
City: MISSION, TX
Hidalgo County, Texas

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2
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		1200-351-10-066-000-0-000	42,255.59
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	31,642
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	65.34
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (a)		1100-207-20-000-013-0-000	637.50
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	60.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,914.88
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	1,905.98
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	628.79
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	626.79
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2,537.29
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	84.71
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal 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	700
Special Fees				1100-341-10-066-000-0-000	1,295.40
Deferred Disposition		C.C.P. Art. 45.051	498.90		1,282.00
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	715.1		60.00
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	570.44
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	498.90
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	377.30
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	376.10
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-060-013-0-000	1,384.55
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-011-0-000	170.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-341-10-060-012-0-000	63.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-341-10-140-049-0-000	3,514.83
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-341-10-060-013-0-000	602.79
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-003-0-000	5.00
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-010-0-000	(2.50)
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-011-0-000	(3.50)
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-031-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-005-0-000	105.89
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-007-0-000	2.49
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-008-0-000	
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-009-0-000	29.84
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-015-0-000	25,394.51
Indigent legal Services Fee-JP (\$6)	103	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-017-0-000	89.51
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-027-0-000	11.97
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-029-0-000	2.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-004-0-000	618.00
Birth Certificate Fee (\$1.80)	0	HSC 191.022(f)		1100-207-20-000-035-0-000	12,785.54
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-053-0-000	2,513.29
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-054-0-000	3,355.53
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-039-0-000	
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-057-0-000	21.54
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-059-0-000	1,247.61
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-061-0-000	46.79
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-062-0-000	0
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-066-0-000	340.00
ARREST /WARRANT FEES: STATE	103	C.C.P. Art. 102.011		1100-207-20-000-070-0-000	1,030.00
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-073-0-000	604.79
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-074-0-000	32.50
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-076-0-000	515.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-207-20-000-019-0-000	3,030.22
Constable Fees:				1100-207-20-000-020-0-000	40.00
Precinct #1				1100-207-20-000-021-0-000	5.00
Precinct #2				1100-342-10-060-001-0-000	236.43
Precinct #3				1100-342-10-291-000-0-000	
Precinct #4				1100-342-10-292-000-0-000	
Precinct #5				1100-342-10-293-000-0-000	5,676.42
District Attorney Fees				1100-342-10-294-000-0-000	
Tax Assessor Fraud Investigators				1100-342-10-295-000-0-000	
School District Arrest Fee				1100-341-10-060-007-0-000	
Fire Marshal Fee				1100-342-10-060-002-0-000	54.97
Due to Others Delinquent Fee				1100-342-10-060-003-0-000	
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-342-10-060-001-0-000	7,236.93
Due to Others Refund-Overpayments				1100-207-30-000-003-0-000	
Due to Others				1100-202-00-000-012-0-000	1,189.48
Restitution				1100-202-00-000-012-0-000	7,287.58
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-012-0-000	
Justice Fees (Local Fees)				1100-202-00-000-012-0-000	102.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	211.43	1100-341-10-060-001-0-000	2,126.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	2,575.00		3,010.43
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)	4000		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	150.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	64.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	320.00
Jury Fees (Civil \$22, Criminal \$3)		504.1(b) CCP 102.004		1100-341-10-060-006-0-000	

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

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$125,019.18

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

Rec'd Cause Date Off Date Charge Off CCC CYS CHS CHSP CIP CMT CO CRF CFS CSS CVCA DO DEL DPS DPCr FA GR IDRF JCD JCPT JCTF JSF LECSSE LTF MVF OMNI OMNI OMNI OVER SCOF SIFC SJFS SO SDV STF SVSD TP TPCC TPDC TPDS TPST UTFC WAA WFECC WFD WFF WFS WFS Amount

JP32- F97- 01736 197 7/20/18 7/31/17 INSP (5) (60.00) (15) (5.00) (1.5) (2) (20) (3) (50) (166.00)

Based on offense type, UTFC \$3 should not have been assessed.

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

JP32- 9045 17.00 3.0 20 15.00 5.00 0.25 2.00 0.50 2.00 4.00 2.00 2.00 4.00 0.10 20.00 0.60 5.4 30 50.0 3 50 481.90

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

Rec'd Cause Date Off Date Charge Off CCC CWS CHSP CHSP CIP CMI CO CRF CSFS CSS CVCA DD DEL DPS DFC FA GR IDRF ICD JCPT JCTF JSF LEOSL LTF MVF OMNI OMNI OVER SCOF SFC SFS SO SOT STF SVSO TP TPCL TPCL TPDS TPST UTTC WAR WFEC WFD WFF WFSC Amount
Del was under assessed, should be \$156. Please call Auditor's office for instructions.

JP32- T14-
2018- 6464
06580 MO 7/20/18 11/16/14 UNLICENSED 40.00 3.0 1.0 74.42 - - - 71.48 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 1.0 12.5 - - 50 - 310.00
Del was under assessed, should be \$17.67. Please call Auditor's office for instructions.

NO
DRIVERS
JP32- T15-
2018- 0470
06581 MO 7/20/18 12/26/14 UNLICENSED 40.00 3.0 1.0 19.80 - - - 41.73 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 50 - 200.63
TPDS S1 and TPDS S1 were split incorrectly.

NO
DRIVERS
JP32- T14-
2018- 1366
06348 MO 7/13/18 2/12/14 UNLICENSED 40.00 3.0 1.0 66.00 - - - 46.53 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 2.0 - - - 201.63
PRIMA

JP32- T14-
2018- 1416
06529 MO 7/20/18 2/22/14 MPH/65 40.00 3.0 1.0 45.00 - - - 50.13 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 2.0 3 - - 217.23
DRIVING

JP32- T14-
2018- 1417
06627 MO 7/20/18 2/22/14 SUSPENDO 40.00 3.0 1.0 100.00 - - - 56.73 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 2.0 - - - 245.83
LICENSE

Del was over assessed, should be \$79.37. If approved by Justice of the Peace, refund amount. If not, please call Auditor's office for instructions.

FAIL TO
MAINTAIN
JP32- T15-
2018- 1119
06582 MO 7/20/18 1/29/15 BULITY 40.00 3.0 1.0 175.56 - - - 79.44 5.00 - - - 4.00 4.00 - 2.0 - - - 20.00 0.60 5.4 - - 1.0 1.0 - - 344.00
RESPONSI

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 8/8/16 CDL 40.00 3.0 1.0 65.20 - - - 46.20 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 200.50
WHEN
UNLICENSED
ED-NOT

Del was over assessed, should be \$42.06. If approved by Justice of the Peace, refund amount. If not, please call Auditor's office for instructions.

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 10/2/16 WHEN 40.00 3.0 1.0 67.77 - - - 47.30 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 204.17
Based on appear by date, full payment issued 11/28/2016, should not have had SCOF \$20 or DEL \$6 assessed.

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 10/2/16 WHEN 40.00 3.0 1.0 67.77 - - - 47.30 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 204.17
Based on appear by date, full payment issued 11/28/2016, should not have had SCOF \$20 or DEL \$6 assessed.

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 10/2/16 WHEN 40.00 3.0 1.0 67.77 - - - 47.30 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 204.17
Based on appear by date, full payment issued 11/28/2016, should not have had SCOF \$20 or DEL \$6 assessed.

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 10/2/16 WHEN 40.00 3.0 1.0 67.77 - - - 47.30 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 204.17
Based on appear by date, full payment issued 11/28/2016, should not have had SCOF \$20 or DEL \$6 assessed.

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 10/2/16 WHEN 40.00 3.0 1.0 67.77 - - - 47.30 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 204.17
Based on appear by date, full payment issued 11/28/2016, should not have had SCOF \$20 or DEL \$6 assessed.

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 10/2/16 WHEN 40.00 3.0 1.0 67.77 - - - 47.30 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 204.17
Based on appear by date, full payment issued 11/28/2016, should not have had SCOF \$20 or DEL \$6 assessed.

NO
DRIVER
JP32- TR16-
2018- 1065
06599 J32 7/20/18 10/2/16 WHEN 40.00 3.0 1.0 67.77 - - - 47.30 - 5.00 - - - 4.00 4.00 - 2.0 0.1 - - 20.00 0.60 5.4 - - 1.0 1.0 - - 204.17
Based on appear by date, full payment issued 11/28/2016, should not have had SCOF \$20 or DEL \$6 assessed.

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Page 4 of 10

Receipted	Amount
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Receipted	Amount
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Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended July 31, 2018

Receipt Cause Date Off Date Charge Offr CCC CHS CHSI CHSJP CJP CMI1 CO CRF CSFS CSS CYCA DD DEL DPS DPS- DSG FA GR IDRF JCD JCPT JCTF JSF LEOSL LTF MVF OMNI OMNI OMNI OVER SCOF SJFC SJFS SO SOR STF SVS0 TP TPCC TPDC TPDS TPST UTFC WAR WFCC WFD WFPK WFSC Amount
JP32- TR17-
2018- 3789 01737 MLO 7/13/18 4/30/15 BELT NO SAFETY (49.90) - - - - - (44.97) - - - - - (4) (20) (6) (4.13) (20) - - - - - (50) - - - - - (159.00)
JP32- TR17-
2018- 9815- 01507 J32 7/13/18 8/22/17 COL(H) (40) (3.0) - - - - - (65.90) - - - - - (5) - - - - - (2) - - - - - (4) (4) (2) (0.1) - - - - - (1.0) (1.0) - - - - - (135.00)
Please enter disposition data.

OPERATE UNREGGST
JP32- TR9-
2018- 4034 06334 MO 7/13/18 7/22/09 MOTOR 40.00 3.0 1.00 - - - - - 132.00 - - - - - 80.70 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 - - - 20.00 0.60 5.4 - - - - - 50 - - - - - 348.70
JP32- TR9-
2018- 4036 06333 MO 7/13/18 7/22/09 INVALID LICENSE 40.00 3.0 1.00 - - - - - 132.00 - - - - - 80.70 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 - - - 20.00 0.60 5.4 - - - - - 50 - - - - - 348.70
SPEEDING (EXCEED PRIMA

FACE LIMIT) - 50
2018- 2484 06304 MO 7/13/18 4/9/13 MPH DISREGAR 40.00 3.0 1.00 - - - - - - - - - - - - - - - 4 20 6 - - - - - - - - - - - 30.00
D RED
JP32- TR15-
2018- 0145 06293 MLO 7/13/18 12/76/14 SIGNAL (TRAFFIC 40.00 3.0 1.00 - - - - - - - - - - - 36.63 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - 3 - - - - 158.73
DISPLAY

JP32- TR15-
2018- 0420 06788 MLO 7/26/18 LICENSE EXPIRED 40.00 3.0 1.00 - - - - - 66.00 - - - - - 61.50 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 - - - 20.00 0.60 5.4 - - - - - 50 - - - - - 266.50
LICENSE EXPIRED

Speeding 10 percent or more above posted
JP32- TR17-
2018- 1314 06871 J32 7/30/18 12/19/17 speed limit 40.00 3.0 1.00 - - - - - 0.90 - - - - - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - - - - - 3 - - - - 123.00
06871 J32 7/30/18 12/19/17 speed limit 40.00 3.0 1.00 - - - - - 0.90 - - - - - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - - - - - 3 - - - - 123.00

Speeding 10 percent or more above posted
JP32- TR17-
2018- 4140- 06112 J32 7/3/18 4/25/17 speed limit 40.00 3.0 1.00 - - - - - 25.00 - - - - - 44.13 - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - - - - - 3 - - - - 191.23
SAFETY SEAT

SY5,CHILD PASS,CHILD
2018- 1641- 06865 J32 7/30/18 12/19/17 or building 40.00 3.0 1.00 - - - - - 52.90 - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - - - - - 3 - - - - 175.00
from alley, driveway, or building

JP32- TR18-
2018- 1020- 06311 J32 7/12/18 1/20/18 - Driver 40.00 3.0 1.00 - - - - - 50.00 - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 - - - 20.00 0.60 5.4 - - - - - 3 - - - - 172.00
Ride Not Secured by Safety Belt

JP32- TR18-
2018- 2066- 06677 J32 7/23/18 2/23/18 Invalid DL 40.00 3.0 1.00 - - - - - - - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - - - - - - - - - 89.10
Driving While License

Failure to stop/ yield right of way
JP32- TR18-
2018- 1641- 06865 J32 7/30/18 12/19/17 or building 40.00 3.0 1.00 - - - - - 52.90 - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - - - - - 3 - - - - 175.00
from alley, driveway, or building

JP32- TR18-
2018- 1020- 06311 J32 7/12/18 1/20/18 - Driver 40.00 3.0 1.00 - - - - - 50.00 - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 - - - 20.00 0.60 5.4 - - - - - 3 - - - - 172.00
Ride Not Secured by Safety Belt

JP32- TR18-
2018- 2066- 06677 J32 7/23/18 2/23/18 Invalid DL 40.00 3.0 1.00 - - - - - - - - - - - 5.00 - - - - - 2.00 - - - - - 4.00 4.00 - 2.0 0.1 - - - 20.00 0.60 5.4 - - - - - - - - - 89.10
Driving While License

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	Received
	WFD WFPF WFSC Amount
01/01/2019	
02/01/2019	
03/01/2019	
04/01/2019	
05/01/2019	
06/01/2019	
07/01/2019	
08/01/2019	
09/01/2019	
10/01/2019	
11/01/2019	
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158/01/2019	
159/01/2019	
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Receipted
Amount

[illegible]

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	Received	WFDF WFSC Amount
10/1/97	100.00	100.00
11/1/97	100.00	100.00
12/1/97	100.00	100.00
1/1/98	100.00	100.00
2/1/98	100.00	100.00
3/1/98	100.00	100.00
4/1/98	100.00	100.00
5/1/98	100.00	100.00
6/1/98	100.00	100.00
7/1/98	100.00	100.00
8/1/98	100.00	100.00
9/1/98	100.00	100.00
10/1/98	100.00	100.00
11/1/98	100.00	100.00
12/1/98	100.00	100.00
1/1/99	100.00	100.00
2/1/99	100.00	100.00
3/1/99	100.00	100.00
4/1/99	100.00	100.00
5/1/99	100.00	100.00
6/1/99	100.00	100.00
7/1/99	100.00	100.00
8/1/99	100.00	100.00
9/1/99	100.00	100.00
10/1/99	100.00	100.00
11/1/99	100.00	100.00
12/1/99	100.00	100.00
1/1/00	100.00	100.00
2/1/00	100.00	100.00
3/1/00	100.00	100.00
4/1/00	100.00	100.00
5/1/00	100.00	100.00
6/1/00	100.00	100.00
7/1/00	100.00	100.00
8/1/00	100.00	100.00
9/1/00	100.00	100.00
10/1/00	100.00	100.00
11/1/00	100.00	100.00
12/1/00	100.00	100.00
1/1/01	100.00	100.00
2/1/01	100.00	100.00
3/1/01	100.00	100.00
4/1/01	100.00	100.00
5/1/01	100.00	100.00
6/1/01	100.00	100.00
7/1/01	100.00	100.00
8/1/01	100.00	100.00
9/1/01	100.00	100.00
10/1/01	100.00	100.00
11/1/01	100.00	100.00
12/1/01	100.00	100.00
1/1/02	100.00	100.00
2/1/02	100.00	100.00
3/1/02	100.00	100.00
4/1/02	100.00	100.00
5/1/02	100.00	100.00
6/1/02	100.00	100.00
7/1/02	100.00	100.00
8/1/02	100.00	100.00
9/1/02	100.00	100.00
10/1/02	100.00	100.00
11/1/02	100.00	100.00
12/1/02	100.00	100.00
1/1/03	100.00	100.00
2/1/03	100.00	100.00
3/1/03	100.00	100.00
4/1/03	100.00	100.00
5/1/03	100.00	100.00
6/1/03	100.00	100.00
7/1/03	100.00	100.00
8/1/03	100.00	100.00
9/1/03	100.00	100.00
10/1/03	100.00	100.00
11/1/03	100.00	100.00
12/1/03	100.00	100.00
1/1/04	100.00	100.00
2/1/04	100.00	100.00
3/1/04	100.00	100.00
4/1/04	100.00	100.00
5/1/04	100.00	100.00
6/1/04	100.00	100.00
7/1/04	100.00	100.00
8/1/04	100.00	100.00
9/1/04	100.00	100.00
10/1/04	100.00	100.00
11/1/04	100.00	100.00
12/1/04	100.00	100.00
1/1/05	100.00	100.00
2/1/05	100.00	100.00
3/1/05	100.00	100.00
4/1/05	100.00	100.00
5/1/05	100.00	100.00
6/1/05	100.00	100.00
7/1/05	100.00	100.00
8/1/05	100.00	100.00
9/1/05	100.00	100.00
10/1/05	100.00	100.00
11/1/05	100.00	100.00
12/1/05	100.00	100.00
1/1/06	100.00	100.00
2/1/06	100.00	100.00
3/1/06	100.00	100.00
4/1/06	100.00	100.00
5/1/0		

JP32- TR18- 2018- 6710- 06798 J32	7/26/18	6/4/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	141.10
																																		-
JP32- TR18- 2018- 6721- 06239 J32	7/9/18	6/8/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	141.10
																																		-
JP32- TR18- 2018- 6813- 06320 J32	7/17/18	5/2/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	162.10
																																		-
JP32- TR18- 2018- 6945- 06282 J32	7/11/18	6/12/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	138.10
																																		-
JP32- TR18- 2018- 6993- 06180 J32	7/6/18	6/15/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	135.10
																																		-
JP32- TR18- 2018- 7101- 06693 J32	7/23/18	6/14/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	135.10
																																		-
JP32- TR18- 2018- 7113- 06083 J32	7/2/18	6/7/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	90	-	-	1.0	1.0	-	3	-	-	-	159.10
																																		-
JP32- TR18- 2018- 7180- 06264 J32	7/10/18	6/23/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	177.10
																																		-
JP32- TR18- 2018- 7187- 06684 J32	7/23/18	6/23/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	10	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	112.10
																																		-
JP32- TR18- 2018- 7229- 06154 J32	7/5/18	6/24/18 speed limit posted	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	102.10
																																		-
JP32- TR18- 2018- 7232- 06146 J32	7/5/18	6/24/18 or more	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	144.10
																																		-
JP32- TR18- 2018- 7274- 06246 J32	7/9/18	6/23/18 or more	40.00	3.0	1.00	-	-	-	5.00	-	2.00	-	4.00	4.00	-	2.0	0.1	-	-	-	0.60	5.4	-	30	-	-	1.0	1.0	-	3	-	-	-	150.10
																																		-

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	Received	WFD WFPF WFSC Amount
01/01/2017		
02/01/2017		
03/01/2017		
04/01/2017		
05/01/2017		
06/01/2017		
07/01/2017		
08/01/2017		
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11/01/2017		
12/01/2017		
13/01/2017		
14/01/2017		
15/01/2017		
16/01/2017		
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137/01/2017		
138/01/2017		
139/0		

	-	-	-	147.10
	-	-	-	141.10
	-	-	-	141.10
	-	-	-	147.10
	-	-	-	168.10
	-	-	-	159.10
	-	-	-	112.10
	-	-	-	112.10
	-	-	-	159.10
	-	-	-	156.10
	-	-	-	112.10
	-	-	-	102.10

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[illegible][illegible]

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of July 31, 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

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



August 30, 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 July 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 July 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 July 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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- 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 July 2018 were \$150,340.50. 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 29 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, 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 (8), April 2018 (11), May 2018 (22), and June 2018 (49) 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 develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 312ND 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.

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 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 July 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

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JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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 15 of 185 online credit card transactions were receipted 2 to 4 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 credit card transactions were not receipted timely due to limited staff.

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

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

Recommendation:

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

Observation No. 7:

We noted that the July 2018 *Monthly Report* was submitted 2 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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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, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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.

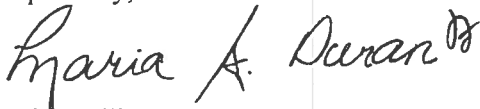
Recommendation:

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 and an action plan using the attached Action Plan forms for observations 1 through 5 by September 14, 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 Exhibits

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.

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

Judge: **CHARLIE ESPINOZA**
Precinct No. **4** Place No. **1**

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2018-08922 THRU JP41-2018-10134 \$ 150,340.50 ^{x9-a}

LESS: COST ON DEPOSIT

0.00 - ^{x74}

ADD: COST ON DEPOSIT LIQUIDATED

0.00 - ^{x74}

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

\$ 150,340.50 ^{x3A}

Less: Total amount of remittances to County Treasurer (From Part II)

153,682.50 ^(A)
\$ 155,213.23

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

(2342.00) ^{x4-a15}
(4,872.73)
21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>155,213.23</u>	<u>150,340.50</u> ^{x7B}
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	<u>1068.00</u>	<u>Ex.B</u>
Add: HCSO Monthly "D" Collections Report (July 2015)	<u>1274.00</u>	<u>x4-bv</u>
	<u>153,682.50</u> ^(A)	
Total Remittances Made to County Treasurer	\$ <u>155,213.23</u>	

PREPARED BY: Audra Lopez

DATE: 8/7/18

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: 8/22/2018 ^{JP 8/22/18}

CE
JUSTICE OF THE PEACE

8-8-18
DATE

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

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, 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:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 43,029.73
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	287.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	520.90
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	2,301.19
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	762.07
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,068.25
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	120.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	30.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,722.00
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	160.00
Special Fees				1100-341-10-067-000-0-000	2,896.17
Deferred Disposition		C.C.P. Art. 45.051	2,446.17		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	450.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	457.83
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,335.63
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	100.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scowflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,880.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	728.07
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	150.00
Juvenile Crime and Delinquency Fund (\$2.25, \$5.00)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	30,596.86
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$31)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,722.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,326.48
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3,052.25
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,110.58
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	1,516.10
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	60.01
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	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,870.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	728.07
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	1,435.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	3637.71
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	172.60
Precinct #2				1100-342-10-291-000-0-000	800.00
Precinct #3				1100-342-10-292-000-0-000	675.00
Precinct #4				1100-342-10-293-000-0-000	675.00
Precinct #5				1100-342-10-294-000-0-000	9435.00
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees TO: 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	1,180.00
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)		1100-202-00-000-013-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,303.70
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,380.25
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee/Justice Court Filing Fee(\$25)		LGC 118.121/118.122	7,175.00		
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)	125.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	70.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	10.25		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (j)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (j)(d)		1100-341-10-060-001-0-000	52.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	6.00
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: \$ 150,340.50

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 8/22/2018

8/22/18

X1; X2

X2

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

Receipt	Cause #	Offense Date	Charge Offense Description	CCC	CHS	CHSIP	CMIT	CO	CRF	CSFSZ	DD	DEL	DPS	DPSr	DSCR	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFPREC41	Amount	Receipt Amount		
Based on offense, MVF should be assessed.																																					
JP41-2018-09312	E10-08-1179	8/20/2010	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		
JP41-2018-09558	E11-06-963	6/9/2011	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		
JP41-2018-09804	E11-12-555	12/4/2011	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		
TPWF and County Fine should be split 85% TPWF and 15% County.																																					
JP41-2018-10022	E11-09-144	9/4/2011	NO HUNTERS ED. CERT.	40	3	1	-	52.45	-	-	-	88.5	-	-	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	5	155.55	-	-	-	383.5		383.5	
Based on the date of the first payment, time payment should be assessed.																																					
JP41-2018-09769	TR17-9562-J41	11/16/2017	Ride, Not Secured by Safety Belt - Driver SPEEDING-10% OR MORE ABOVE POSTED	-	-	-	-	49.9	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51.9			
JP41-2018-09963	TR17-2004-J41	3/25/2017	SPEED (#) DRIVE ON WRONG SIDE ROAD-NO PASSING ZONE	-	-	-	-	64.9	-	-	-	26.07	-	-	-	-	-	-	2	-	20	-	-	-	-	-	-	-	-	-	-	-	-	112.97			
JP41-2018-09985	TR17-2701-J41	4/16/2017	PASSING ZONE	-	-	-	-	57.9	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59.9			
JP41-2018-09779	TR18-1813-J41	2/5/2018	Speeding 10 percent or more above posted speed limit	-	-	-	-	69.9	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	89.9			
LTF should be assessed.																																					
JP41-2018-09434	TR16-5730-J41	9/26/2016	SPEEDING-10% OR MORE ABOVE POSTED	-	-	-	-	163.9	-	-	-	70.17	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	304.07			
JP41-2018-09809	TR17-1628-J41	3/11/2017	DISREGARD RED LIGHT- TRAFFIC SIGNAL	-	-	-	-	77.9	-	-	-	29.37	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	127.27			
JP41-2018-09731	TR18-6559-J41	5/8/2018	SPEEDING - SCHOOL ZONE	-	-	-	-	95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95			
Based on offense, STF and UTFC should NOT be assessed. In addition, delinquent was under assessed \$0.18.																																					
JP41-2018-10077	TR17-1477-J41	3/3/2017	VIOLATE NON-CMV RESTRICTION - STATE (SPECIFY)	40	3	1	-	-	-	-	25.77	59.13	-	5	-	2	4	4	2	0.1	20	0.6	5.4	30	-	-	1	1	-	-	3	50	-	257			
LTF was over assessed \$2.00.																																					
JP41-2018-09001	TR17-7808-J41	9/21/2017	Speeding 10 percent or more above posted speed limit	-	-	-	-	45	-	-	-	-	-	-	-	-	-	-	6	-	20	-	-	-	2.5	10	-	-	12.5	-	-	-	-	96			
Based on offense, CRF and county fine should be split 50% each																																					
JP41-2018-09202	TR18-6508-J41	5/9/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	-	-	7.9	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	30	-	-	1	1	-	-	3	-	-	110			
Based on offense, child safety- school zone should NOT be assessed.																																					
JP41-2018-09016	TR18-8059-J41	6/7/2018	ALL OTHER TIRES LESS THAN 2/32 OF AN INCH	40	3	1	-	102	-	25	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	30	-	-	1	1	-	-	3	-	-	229.1		229.1 Exhibit A	

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

Receipt Cause # Offense Charge Offense CCC CHS CHSIP CMIT CO CRF CSFSZ DD DEL DPS DP5r DSCR IDRF JCTF JSF LTF MVF SCOF SJFC SJFS STF TP TPCO TPDC TPDS TPWF UTFC WAR WFPREC41 WPF Amount
Based on the deferred disposition, county fine should NOT be assessed. Please adjust it to deferred disposition or as an overpayment.

JP41-2018-09450 TR18-9101-J41 7/3/2018 Ride, Not Secured By Safety Belt-Passenger 40 3 1 - 0.1 - - - - 5 10 2 4 4 2 - - 0.6 5.4 30 - - 1 1 - - 3 - - 112.1

Based on the disposition date, time payment should be assessed.

JP41-2018-08937 TR17-10180-J41 12/1/2017 SAFETY SEAT 16.85 1.26 0.42 - 12.5 12.5 - - - - 2.1 - 0.84 1.68 1.68 2 0.04 - 0.25 2.27 12.61 - - 0.42 0.42 - - 1.26 - - 69.1
SYS,CHILD
PASS CHILD<8
UNLESS TALLER THAN
12/1/2017 4'9" NOT SECURED BY"
No Drivers License -
When Unlicensed not
CDL(#)

JP41-2018-09475 TR18-3799-J41 3/13/2018 RIDE, NOT SECURED 40 3 1 - 90.9 - - - - 5 - 2 4 4 2 0.1 - 0.6 5.4 - - 1 1 - - 160
BY SAFETY BELT-
DRIVER (12-1-85) (#)
No Drivers License -
When Unlicensed not
CDL(#)

JP41-2018-09562 TR18-4426-J41 3/31/2018 RIDE, NOT SECURED 40 3 1 - 50 - - - - 5 - 2 4 4 2 0.1 - 0.6 5.4 30 - - 3 50 - 288.6
BY SAFETY BELT-
DRIVER (12-1-85) (#)
No Drivers License -
When Unlicensed not
CDL(#)

JP41-2018-09620 TR17-10521-J41 12/13/2017 SPEEDING 10 percent or more above posted 40 3 1 - 124.9 - - - - 3.58 - 1.43 2.86 2.86 2 0.07 - 0.43 3.86 - - 0.72 0.72 - - 50
When Unlicensed not
CDL(#)

JP41-2018-09906 TR18-4510-J41 3/26/2018 SPEEDING 10 percent or more above posted 40 3 1 - 59.9 - - - - 5 - 2 4 4 2 0.1 - 0.6 5.4 30 - - 3 - 162
When Unlicensed not
CDL(#)

JP41-2018-09960 TR18-7235-J41 5/22/2018 SPEEDING 10 percent or more above posted 40 3 1 - 44.9 - - - - 5 - 2 4 4 2 0.1 - 0.6 5.4 30 - - 3 - 147
When Unlicensed not
CDL(#)

JP41-2018-09663 TR18-7320-J41 5/24/2018 FINANCIAL 40 3 1 - 0.87 - - - - 4.33 - 1.73 3.46 3.46 2 - - 0.52 4.66 - - 0.87 0.87 - - 60
RESPONSIBILITY (#)
No Drivers License -
When Unlicensed not
CDL(#)

JP41-2018-09065 TR18-8076-J41 6/6/2018 FINANCIAL 40 3 1 - 0.86 - - - - 4.32 - 1.73 3.46 3.46 2 0.09 - 0.52 4.67 - - 0.86 0.86 - - 60
RESPONSIBILITY (#)
No Drivers License -
When Unlicensed not
CDL(#)

JP41-2018-09643 TR18-8076-J41 6/6/2018 FINANCIAL 5.42 0.41 0.14 - 29.9 - - - - 0.68 - 0.27 0.54 0.54 - 0.01 - 0.08 0.73 - - 0.14 0.14 - - 39
RESPONSIBILITY (#)
No Drivers License -
When Unlicensed not
CDL(#)

JP41-2018-09664 TR18-8572-J41 6/13/2018 SPEEDING 10 percent or more above posted 40 3 1 - 53.9 - - - - 5 - 2 4 4 2 0.1 - 0.6 5.4 30 - - 3 - 156
When Unlicensed not
CDL(#)

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	<u>1,068.00</u>

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 1	We noted that 29 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, the adjustments have not been completed. 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.
Recommendation #	
GOAL/ACTION ITEM:	Complete the adjustments for the 29 receipts that contained errors in the allocation of fines, fees, and court costs. In addition, staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
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.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 2	A mail log was not utilized to record payments received through the mail.
Recommendation #	Management should ensure that a daily mail log is maintained to record payments received through the mail.
GOAL/ACTION ITEM:	Implement a daily mail log to record payments received through the mail.
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
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 July 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.
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.
GOAL/ACTION ITEM:	Copies of the Office of the OCA Reports should be immediately filed with the County Auditor's Office.
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 4	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.
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.
GOAL/ACTION ITEM:	Contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded.
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 5	5 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.
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.
GOAL/ACTION ITEM:	Contact the Information Technology Department for assistance in liquidating the 5 cash bonds.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

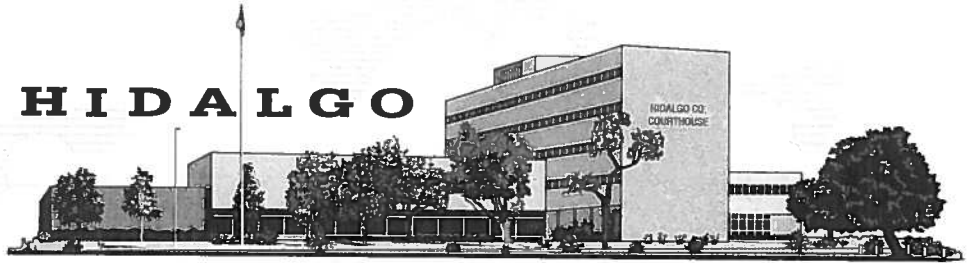
STRATEGIES/ACTION STEPS		PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

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 30, 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 July 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 July 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 July 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

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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.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely 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 July 2018 were \$53,267.23. 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 123 receipts issued in July 2018 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered into *Odyssey*. 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), May 2018 (176), and June 2018 (155) are still pending to be completed. According to the Court Coordinator, they will contact the Information Technology Department for additional training on completing adjustments in *Odyssey*.

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. Furthermore, the Justice of the Peace is required to enter the disposition date in *Odyssey* to facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector.

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.

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JUDGE, 430TH D.C.

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JUDGE, 448TH D.C.

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 July 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 December 2013 through October 2016 (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

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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:

Collections for five cases received from the Sheriff's Office in April 2015 and June 2015 have not been receipted in *Odyssey* (see Exhibit C). Credits were allocated to the cases instead of applying a credit for only jail time served and receipting the amount paid.

Failure to ensure that collections are promptly receipted may result in the County being liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

The five cases should be immediately receipted. In addition, management should ensure that all collections are promptly receipted.

Observation No. 5:

We noted that collections for 4 of 21 days were deposited at the bank 2 to 4 days after collections were receipted. According to the Court Coordinator, the deposits were not made in time since they were busy with court hearings.

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. 6:

We noted that the July 2018 *Monthly Report* was submitted 2 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 that 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 and an action plan using the attached Action Plan forms for observations 1 through 4 above by September 14, 2018.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430th D.C.

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JUDGE, 449th D.C.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Information Technology Senior Manager

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

City: EDINBURG, TX
Hidalgo County, Texas

PBC

TOTAL CASH COLLECTED (Receipts #s) 0 THRU 5042-2018-03882

ADD: COST ON DEPOSIT LIQUIDATED

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

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

$$\begin{array}{r} \$53,267.23 \quad \times 3 \\ \hline 61,042.18 \quad \textcircled{A} \\ \hline \$55,734.16 \\ \hline \end{array}$$

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$53,267,235.734-16-	B) ✓
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i> 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 June '15 "D" Coll	219.00 \$0.00 Ex B ✓ 267.00 Ex B ✓	
Total Remittances Made to County Treasurer	61,042.18 (A) \$ 53,267,235.734-16-	

PREPARED BY:

DATE PREPARED:

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: 0002 UP
DATE: 08/17/18 8124/18

JUSTICE OF THE PEACE

DATE _____

RECEIVED

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

REVISÉ: 01/17

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

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

City: EDINBURG, 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:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	16,810.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	16,980.90
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 543.413 (j)		1100-207-20-000-028-0-000	238.85
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	162.50
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	308.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	856.16
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	280.20
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,137.57
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	730.50
Motor Vehicle Adm. Fee (\$10-\$20) (Criminal Fee for Exp. DL; Exp. Imp. Cert; Exp. Mv. Reg.)		TRC Sec 548.603, 521.026, 502.407		1100-341-10-060-004-0-000	60.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051		1100-341-10-068-000-0-000	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)		1100-341-10-060-009-0-000	168.14
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-068-000-0-000	461.26
Traffic Fee (\$3)		TRC 542.403		1100-341-10-060-011-0-000	186.12
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-012-0-000	344.11
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-140-049-0-000	1,411.74
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-060-013-0-000	276.17
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-014-0-000	-
Truancy Court Cost (\$50)		Fam. Code 63.107 (a), (b)		1100-207-20-000-003-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-010-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-011-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-031-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601.192		1100-207-20-000-005-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-007-0-000	1.85
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-008-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-009-0-000	21.00
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-015-0-000	11,318.94
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-017-0-000	63.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-027-0-000	340.30
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-029-0-000	1.60
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-004-0-000	432.00
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-035-0-000	4,546.65
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-053-0-000	1,120.82
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-054-0-000	1,513.06
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-039-0-000	-
Birth Certificate Fee (\$1.80)		HSC 191.022(d)		1100-207-20-000-037-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-059-0-000	560.45
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-061-0-000	22.07
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-062-0-000	0.00
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-066-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-070-0-000	720.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-073-0-000	276.17
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-074-0-000	-
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-019-0-000	1,299.94
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-020-0-000	-
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	1.42
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-342-10-060-001-0-000	65.47
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-342-10-291-000-0-000	75.00
ARREST /WARRANT/SERVICE FEES: COUNTY				1100-342-10-292-000-0-000	-
Sheriff Fees:		LGC 118.131		1100-342-10-293-000-0-000	200.00
Constable Fees:				1100-342-10-294-000-0-000	3,232.50
Precinct #1				1100-342-10-295-000-0-000	-
Precinct #2				1100-341-10-060-007-0-000	-
Precinct #5				1100-342-10-060-002-0-000	-
Precinct #4				1100-342-10-060-003-0-000	-
Precinct #2				1100-342-10-060-001-0-000	-
District Attorney Fees				1100-207-30-000-003-0-000	-
Tax Assessor Fraud Investigators				1100-202-00-000-014-0-000	39.90
School District Arrest Fee				1100-202-00-000-014-0-000	-
Fire Marshal Fee				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-019-0-000	-
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-004-0-000	2,433.88
Refund - Overpayments				1100-341-10-060-001-0-000	1,865.00
Due to Others					
Restitution					
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)			
Delinquent Fees					
Justice Fees (Local Fees)					
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 Eviction 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)	55.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document (\$1 1st pg. .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg. .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141(a)4	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)	-		
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)	-		
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)	-		
City Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 504.1(b)/CCP 102.004	-		
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				\$	53,267.23

AUG - 8 2018

HIDALGO COUNTY
AUDITOR'S OFFICE

Mx1, X2, j81

X3

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended July 31, 2018

Receipt Cause # Date Off Date Charge Offense CCC CHS CHSIP CMIT CO CON CRF CSFS CVCJ DEL DPS DP-Sr FA IDRF JCD JCPT JCTF JSF LTF MVF OVER SCOF SIFC SIFS SOr STF TPDC TPDS TPWFr TPWFr UTFC WAF WFP Amount
Sheriff Arrest Fee (Sor) SS was over assessed. Del was under assessed, should be \$41.22. Please call the Auditor's office for instructions.

TR17-	JP42-2018-0119-J42	7/3/18	12/14/16	Speeding	40.00	3.00	1.00	-	15.00	-	-	-	41.13	-	-	2.00	-	-	20.00	0.60	5.40	5.29	30.00	1.00	1.00	-	-	3.00	-	178.52	
Based on first payment date, TP \$25 should have been assessed.																															
TR16-	JP42-2018-3155-J42	7/11/18	9/2/16	Offense Child <8 First FAIL TO MAINTAIN FINANCIAL RESPONSIBILT	25.63	1.92	0.64	-	25.00	-	25.0	-	38.67	-	-	1.28	-	-	12.85	0.38	3.46	3.20	19.22	0.64	0.64	-	-	1.92	-	167.57	
TR17-	JP42-2018-4831-J42	7/3/18	8/15/17	Y (#) FAIL TO MAINTAIN FINANCIAL RESPONSIBILT	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	4.00	
TR17-	JP42-2018-6525-J42	7/9/18	11/23/17	Y (#) No Drivers License - When Unlicensed not	-	-	-	-	34.00	-	-	-	-	-	-	-	-	8	-	20.00	-	-	-	-	-	-	-	-	-	62.00	
TR17-	JP42-2018-6208-J42	7/19/18	11/1/17	CDL (#) No Drivers License - When Unlicensed not	-	-	-	-	37.00	-	-	-	-	-	-	-	-	4	-	20.00	-	-	-	-	-	-	-	-	-	61.00	
TR17-	JP42-2018-6753-J42	7/9/18	11/16/17	CDL (#) SAFETY SEAT SYS.CHILD PASS.CHILD&It .8 UNLESS TALLER THAN 4'9 NOT	-	-	-	-	50.00	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	54.00	
TR17-	JP42-2018-4786-J42	7/31/18	8/11/17	SECURED BY" Display Expired License Plate DISPLAY EXPIRED LICENSE PLATES/REGIS TRATION	16.82	1.26	0.42	-	12.50	-	12.5	-	26.73	-	2.10	0.84	-	20.00	0.25	2.27	-	12.64	0.42	0.42	-	-	1.26	-	-	115.83	
TR18-	JP42-2018-1658-J42	7/2/18	3/8/18	(#) Display Expired License Plate DISPLAY EXPIRED LICENSE PLATES/REGIS TRATION	2.39	0.18	0.06	-	52.90	-	-	-	-	-	-	0.12	-	10.1	-	0.03	0.32	0.30	-	0.06	0.06	-	-	-	-	69.00	
TR18-	JP42-2018-0809-J42	7/11/18	2/1/18	INSIGNIA (#) DISPLAY EXPIRED LICENSE PLATES/REGIS TRATION	-	-	-	-	22.00	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	24.00	
TR18-	JP42-2018-2703-J42	7/11/18	4/26/18	INSIGNIA (#) Drive with Out of State DL For More Than 90 Days Driving While License Invalid	-	-	-	-	33.90	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	37.90	
TR18-	JP42-2018-0399-J42	7/3/18	1/11/18	Days Driving While License Invalid	-	-	-	-	52.00	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	54.00	
TR18-	JP42-2018-0878-J42	7/3/18	2/6/18	DL	11.40	0.85	0.28	-	65.90	-	-	-	-	-	1.42	0.57	-	20.00	0.17	1.54	-	-	0.28	0.28	-	-	-	-	-	-	107.00

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[illegible]

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Receipt Cause #	Date	Off Date	Charge	CCC	CHS	CHSIP	CMT	CO	CON	CRF	CSFS	CVCJ	DEL	DPS	DPSr	FA	IDRF	JCD	ICPT	ICTF	JSF	LTF	MVF	OVER	SCOF	SIPC	SIFS	SOR	STF	TPDC	TPDS	TPWFr	TPWr	UTFC	WAF	WFP	Amount	
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.																																						
TR17-																																						
JP42-2018-4406-I42	7/27/18	7/31/17	Days DISPLAY EXPIRED LICENSE PLATES/REGIS TRATION	-	-	-	-	32.00	-	-	-	-	16.80	-	-	-	-	-	-	-	-	4	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	72.80
TR18-																																						
JP42-2018-0773-I42	7/16/18	1/30/18	INSIGNIA (#)	-	-	-	-	40.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40.00	
No Drivers																																						
TR18-																																						
JP42-2018-2875-I42	7/31/18	5/9/18	CDL(#)	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	
No Drivers																																						
TR18-																																						
JP42-2018-3003-I42	7/31/18	5/18/18	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	
Del was under assessed, should be \$47.70. Please call the Auditor's office for instructions. In addition, please enter disposition date.																																						
TR17-																																						
JP42-2018-2390-I42	7/30/18	5/8/17	DL	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 over assessed, should be \$26.70. If approved by the Justice of the Peace, refund amount. If not, please call the Auditor's office for instructions.																																						
TR17-																																						
JP42-2018-5523-I42	7/23/18	7/1/17	(#)	40.00	3.00	1.00	-	-	-	-	-	-	79.20	-	5.00	-	2.00	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	168.20	
Based on number of payments. LTF was under assessed by \$2.																																						
TR17-																																						
JP42-2018-2252-I42	7/16/18	5/4/17	NOT CDL	-	-	-	-	46.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46.50	
NO DRIVER																																						
TR18-																																						
JP42-2018-2010-I42	7/12/18	3/26/18	CDL(W) SAFETY SEAT SV5,CHILD PASS CHILD&it ,8 UNLESS TALLER THAN 4'9 NOT	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	
JP42-2018-2440-I42 7/27/18 4/12/18 SECURED BY" Speeding 10 percent or more above posted speed limit																																						
TR18-																																						
JP42-2018-3234-I42	7/16/18	6/1/18	limit	4.42	0.33	0.12	-	30.00	-	-	-	-	-	0.55	-	0.22	-	-	0.44	0.44	-	0.01	-	-	0.07	0.60	-	-	0.33	0.33	-	-	-	-	-	-	41.06	

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Receipt	Cause #	Date	Off Date	Charge	CCC	CHS	CHSP	CMIT	CO	CON	CRF	C5FS	CVCJ	DEL	DPS	DPSr	FA	IDRF	ICD	JCPT	JCTF	J5F	LTF	MMVF	OVER	SCOF	SIFC	SIFS	SOr	STF	TPDC	TPDS	TPWFr	TPWf	UTFC	WAF	WFP	Amount	Receipts
Based on number of payments. LTF was under assessed by \$2.																																							
Speeding 10																																							
percent or																																							
more above																																							
posted speed																																							
TR18-																																							
JP42-2018-3473-J42	7/10/18	6/12/18	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		
Based on number of payments. LTF was under assessed by \$4. In addition, based on the first payment date, TP \$25 should have been assessed.																																							
Speeding 10																																							
percent or																																							
more above																																							
posted speed																																							
TR17-																																							
JP42-2018-4718-J42	7/30/18	8/8/17	limit	-	-	-	-	-	18.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.10		
Del was under assessed, should be \$47.10. Please call the Auditor's office for instructions. In addition, please enter disposition date.																																							
No Drivers																																							
License - When																																							
Unlicensed not																																							
TR17-																																							
JP42-2018-5650-J42	7/30/18	8/23/17	CDL(4)	29.34	2.20	0.73	-	-	-	-	-	-	-	34.11	-	3.67	-	1.47	-	-	2.93	2.95	2	0.07	-	14.67	0.44	3.96	-	-	0.73	0.73	-	-	-	-	-	100.00	
NO DRIVER																																							
LICENSE WHEN																																							
UNLICENSED-																																							
TR17-																																							
JP42-2018-1968-J42	7/30/18	4/20/17	NOT CDL	38.32	2.87	0.96	-	-	-	-	-	-	-	44.55	-	4.79	-	1.92	-	-	3.83	3.83	2	0.10	-	19.16	0.58	5.17	-	-	0.96	0.96	-	-	-	-	-	130.00	
Del was under assessed, should be \$48.30. Please call the Auditor's office for instructions. In addition, please enter disposition date.																																							
NO DRIVER																																							
LICENSE WHEN																																							
UNLICENSED-																																							
TR17-																																							
JP42-2018-3777-J42	7/26/18	7/26/18	NOT CDL	11.96	0.90	0.30	-	-	-	-	-	-	-	13.92	-	1.50	-	0.60	-	-	1.20	1.20	-	0.03	-	5.99	0.18	1.62	-	-	0.30	0.30	-	-	-	-	-	40.00	
Based on first payment date, TP \$25 should have been assessed. Del was under assessed, should be \$47.70. Please call the Auditor's office for instructions. In addition, please enter disposition date.																																							
No Drivers																																							
License - When																																							
Unlicensed not																																							
TR17-																																							
JP42-2018-4362-J42	7/30/18	7/23/17	CDL(4)	7.69	0.57	0.19	-	-	-	-	-	-	-	21.64	-	0.96	-	0.38	-	-	0.77	0.77	2	0.02	-	13.48	0.11	1.04	-	-	0.19	0.19	-	-	-	-	-	50.00	
Del was under assessed, should be \$49.50. Please call the Auditor's office for instructions. In addition, please enter disposition date.																																							
No Drivers																																							
License - When																																							
Unlicensed not																																							
TR16-																																							
JP42-2018-1835-J42	7/12/18	5/20/16	CDL(4)	11.38	0.86	0.29	-	-	-	-	-	-	-	13.22	-	-	-	0.56	-	-	1.14	1.14	-	0.02	-	5.69	0.17	1.53	1.42	-	0.29	0.29	-	-	-	-	-	38.00	
Please enter disposition date.																																							
SPEEDING																																							
(EXCEED																																							
PRIMA FACIE																																							
LIMIT) - 68																																							
JP15-03-																																							
JP42-2018-414	7/18/18	2/28/15	MPH/55 MPH	40.00	3.00	1.00	-	139.00	-	-	-	-	-	93.33	5	-	2.00	-	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	30.00	1.00	1.00	-	-	3.00	50	-	404.43	
Dirgeard Stop																																							
TR18-																																							
JP42-2018-2871-J42	7/3/18	5/3/18	Sign(4)	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	
Driving While																																							
License Invalid																																							
TR18-																																							
JP42-2018-0926-J42	7/26/18	2/10/18	DL	27.12	2.03	0.68	-	-	-	-	-	-	-	-	3.39	-	1.36	-	-	2.71	2.71	2	0.07	-	-	-	0.41	3.66	-	-	0.68	0.68	-	-	-	-	-	47.50	

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended July 31, 2018

Receipt Cause # Date	Off Date	Charge	Offense	CCC	CHS	CHSIP	CMIT	CO	CON	CRF	CSFS	CVC	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOR	STF	TPDC	TPDS	TPWFr	TPWFr	UTFC	WAF	WFP	Amount
Please enter disposition date.																																					
Failure To Signal Lane																																					
TR18- JP42-2018-3950-J42	7/16/18	6/17/18	Change	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
Failure/Refuse to Restrain																																					
TR18- JP42-2018-3724-J42	7/27/18	6/25/18	Dog/Cat	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	-	1.41	-	-	2.87	2.87	2	-	-	-	0.43	3.87	3.58	-	0.72	0.72	-	-	-	-	-	50.00
Hunt without/fail to show valid hunting license - Resident																																					
License when Req. (Fur-bearing Animal)																																					
CRNT18- JP42-2018-0072-J42	7/13/18	6/5/18	Animal	11.34	0.85	0.28	-	12.15	-	-	-	-	-	-	-	-	0.59	-	-	1.13	1.13	-	-	-	-	0.17	1.53	-	-	0.28	0.28	68.85	1.42	-	-	-	100.00
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-2909-J42	7/12/18	5/12/18	CDL(H)	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
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-1494-J42	7/31/18	3/2/18	CDL(H)	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
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-2966-J42	7/6/18	5/15/18	CDL(H)	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
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-3245-J42	7/6/18	6/1/18	CDL(H)	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
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-3273-J42	7/9/18	6/2/18	CDL(H)	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
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-3351-J42	7/3/18	6/6/18	CDL(H)	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
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-3542-J42	7/25/18	6/15/18	CDL(H)	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
No Drivers License - When Unlicensed not																																					
TR18- JP42-2018-3552-J42	7/16/18	6/17/18	CDL(H)	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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Receipt	Cause #	Date	Off Date	Charge	Offense	CCC	CHS	CHSJP	CMVIT	CO	CON	CRF	CSFS	CVG	DEL	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SIFC	SIFS	SOF	STF	TPDC	TPDS	TPWFr	TPWf	UTFC	WAF	WFP	Amount		
Please enter disposition date.																																								
TR18- JP42-2018-3592-J42		7/16/18	6/15/18	CDL(1#)	-	-	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			
																																							No Drivers License - When Unlicensed not	
TR18- JP42-2018-3603-J42		7/23/18	6/21/18	CDL(1#)	-	-	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			
																																							No Drivers License - When Unlicensed not	
TR18- JP42-2018-3658-J42		7/26/18	6/26/18	CDL(1#)	-	-	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			
																																							No Drivers License - When Unlicensed not	
TR18- JP42-2018-3779-J42		7/20/18	7/5/18	CDL(1#)	-	-	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			
																																							No Drivers License - When Unlicensed not	
TR18- JP42-2018-4208-J42		7/30/18	7/14/18	CDL(1#)	-	-	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			
																																							No Drivers License - When Unlicensed not	
TR18- JP42-2018-3534-J42		7/2/18	6/14/18	Driver	-	-	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				
																																						Safety Belt- Secured by Ride, Not		
TR18- JP42-2018-3971-J42		7/26/18	7/16/18	(Required)	-	-	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				
																																						Safety Belt- Secured by Ride, Not		
TR18- JP42-2018-3265-J42		7/9/18	6/2/18	Driver	-	-	27.20	2.04	0.68	-	-	-	-	-	-	-	3.40	1.36	-	-	2.72	2.72	2	-	-	0.41	3.67	-	20.40	0.68	0.68	-	2.04	-	-	70.00				
																																						Safety Belt- Secured by Ride, Not		
TR18- JP42-2018-3898-J42		7/23/18	7/11/18	Driver	-	-	39.20	2.94	0.98	-	-	-	-	-	-	-	4.90	1.96	-	-	3.92	3.92	2	-	-	0.59	5.29	-	29.40	0.98	0.98	-	2.94	-	-	100.00				
																																						Safety Belt- Secured by Ride, Not		
TR18- JP42-2018-3084-J42		7/25/18	5/23/18	Pass VEH	-	-	4.40	0.33	0.11	-	-	-	-	-	-	-	0.55	0.22	-	-	0.44	0.44	2	-	-	0.07	0.59	-	3.30	0.11	0.11	-	0.33	-	-	13.00				
																																						Safety Belt- Secured by Ride, Not		
TR18- JP42-2018-0540-J42		7/5/18	1/10/18	Secured BY"	-	-	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			
																																							Safety Belt, Child <17, Required to be Secured by In	
TR18- JP42-2018-4065-J42		7/25/18	7/18/18	SCHOOL ZONE	-	-	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	-	-	127.10				
																																						Safety Belt, Child <17, Required to be Secured by In		

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended July 31, 2018

Receipt	Cause #	Date	Off Date	Charge	Offense	CCC	CHS	CHSP	CMIT	CO	CON	CRF	CSFS	CVC	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	J5F	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOF	STF	TPDC	TPDS	TPWFr	TPWFr	UTFC	WAF	WFP	Amount		
				Speeding 10 percent or more above posted speed																																					
				Speeding 10 percent or more above posted speed																																					
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-0759-J42	TR18-		7/30/18	1/31/18	limit	40.00	3.00	1.00	-	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3304-J42	TR18-		7/9/18	6/1/18	limit	40.00	3.00	1.00	-	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3309-J42	TR18-		7/13/18	6/5/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3313-J42	TR18-		7/3/18	6/5/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-1541-J42	TR18-		7/9/18	3/6/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3228-J42	TR18-		7/11/18	5/31/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3334-J42	TR18-		7/3/18	6/5/18	limit	16.00	1.20	0.41	-	-	-	-	-	-	-	-	1.96	-	0.80	-	-	1.60	1.60	-	0.04	-	-	0.24	2.16	-	11.99	0.40	0.40	-	-	1.20	-	-	-	40.00	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3563-J42	TR18-		7/9/18	6/18/18	limit	12.00	0.90	0.30	-	-	-	-	-	-	-	-	1.50	-	0.58	-	-	1.20	1.20	-	0.03	-	-	0.18	1.62	-	8.99	0.30	0.30	-	-	0.90	-	-	-	30.00	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3368-J42	TR18-		7/6/18	6/7/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3520-J42	TR18-		7/27/18	6/25/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3666-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3668-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3668-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3668-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3668-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3668-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3668-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					
TR18-																																									
JP42-2018-3668-J42	TR18-		7/30/18	6/26/18	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	
				Speeding 10 percent or more above posted speed																																					

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Receipt	Cause #	Date	Charge	Offense	CCC	CHS	CHSIP	CNMIT	CO	CON	CRF	CSFS	CVC/C	DEL	DPS	DPSR	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SIFC	SIFS	SOR	STF	TPDC	TPDS	TPWFr	TPWr	UTFC	WAF	WFP	Amount	Received
Please enter disposition date.																																							

JP42-2018-3751-J42	TR18-	7/23/18	7/3/18 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	
				Speeding 10 percent or more above posted speed																										
JP42-2018-3799-J42	TR18-	7/20/18	7/3/18 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	
				Speeding 10 percent or more above posted speed																										
JP42-2018-3862-J42	TR18-	7/17/18	7/10/18 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	
				Speeding 10 percent or more above posted speed																										
JP42-2018-3985-J42	TR18-	7/26/18	7/16/18 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	
				Speeding 10 percent or more above posted speed																										
JP42-2018-3576-J42	TR18- Unrestrained Child <8 First Offense	7/16/18	6/9/18 Offense	20.00	1.50	0.50	-	-	-	-	-	-	1.00	-	2.00	2.00	2	-	-	0.30	2.70	2.50	15.00	0.50	0.50	-	1.50	-	52.00	
				Speeding 10 percent or more above posted speed																										
JP42-2018-3380-J42	TR18-	7/31/18	6/7/18 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	
				Speeding 10 percent or more above posted speed																										
JP42-2018-3443-J42	TR18-	7/2/18	6/7/18 limit	40.00	3.00	1.00	-	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
				Speeding 10 percent or more above posted speed																										
JP42-2018-3495-J42	TR18-	7/13/18	6/13/18 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
				Speeding 10 percent or more above posted speed																										
JP42-2018-3510-J42	TR18-	7/9/18	6/13/18 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
				Speeding 10 percent or more above posted speed																										
JP42-2018-3515-J42	TR18-	7/30/18	6/13/18 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
				Speeding 10 percent or more above posted speed																										
JP42-2018-3559-J42	TR18-	7/11/18	6/11/18 limit	40.00	3.00	1.00	-	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
				Speeding 10 percent or more above posted speed																										
JP42-2018-3567-J42	TR18-	7/9/18	6/18/18 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
				Speeding 10 percent or more above posted speed																										

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[illegible]

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of July 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
Total				<u>\$ 7,288.95</u>

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Jail Time Credit Corrections
As of July 31, 2018

RECEIPT	NAME	CASE #	DATE COMM	DAYS SERVED	DATE RLSD	TOTAL F/C/C	LESS CREDIT	AMT
156826	PEABLES, TONYA DONNALICIA	JP02-08-295	4/21/2015	2	4/22/2015	246.00	200.00	46.00
156951	GARCIA, OZIEL	JP12-12-050	4/24/2015	3	4/26/2015	303.00	300.00	3.00
156952	GARCIA, OZIEL	JP12-12-051	4/24/2015	3	4/26/2015	470.00	300.00	170.00
TOTALS						1,019.00	800.00	219.00

158051	LOPEZ, ANA ELOISA	JP06-09-554	6/2/2015	2	6/3/2015	388.00	200.00	188.00
158053	LOPEZ, ANA ELOISA	JP06-09-553	6/2/2015	2	6/3/2015	279.00	200.00	79.00
TOTALS						667.00	400.00	267.00

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 1	123 receipts issued in July 2018 contained errors in the allocation of fines, fees, and court costs. 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), May 2018 (176), and June 2018 (155) are still pending to be completed. 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.
Recommendation #	
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
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.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
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 July 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.
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.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
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.
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.
GOAL/ACTION ITEM:	The 47 cash bonds are liquidated as soon as possible.
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.				
6.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 4	Collections for five cases received from the Sheriff's Office in April 2015 and June 2015 have not been receipted in Odyssey
Recommendation #	The five cases should be immediately receipted. In addition, management should ensure that all collections are promptly receipted.
GOAL/ACTION ITEM:	Receipt the five cases in Odyssey as soon as possible.
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				
6.				

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 23, 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 July 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 July 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 July 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, 32ND D.C.

JAIME E. TIJERINA
JUDGE, 33RD 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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH 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 July 2018 were \$3,648.10. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observation.

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

Observation No. 1:

We noted that 1 of 2 online credit card transactions was receipted 3 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 credit card transaction was 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 a written management response to the observation noted above by September 7, 2018.

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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12TH D.C.

JAIME E. TIJERINA
JUDGE, 13TH D.C.

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JUDGE, 13TH D.C.

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JUDGE, 20TH D.C.

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JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

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

RECEIVED
AUG - 6 2018

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

City: ELSA, HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2018-00142 THRU JP51-2018-00173 \$ 3,648.10 ✓
 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) \$ 3,648.10 x3 ✓
 Less: Total amount of remittances to County Treasurer (From Part II) \$ 3,648.10 (4) ✓
 Total funds due to County Treasurer (Overtransfer Made to Co Treas.) 0.00 x4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 3,648.10 B, ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 3,648.10 (4) ✓	

PREPARED BY: um [signature]

DATE: 8/3/18

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: 8/15/2018
47 8/21/18 8/22/18

[signature]
JUSTICE OF THE PEACE

8/3/18
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: July-18**

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

City: ELSA, TX
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	\$ 806.50
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (i)		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)		1100-207-30-000-013-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	60.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	20.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	80.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	40.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimal 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	10.90
Deferred Disposition		C.C.P. Art. 45.051	0.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	12.00
Traffic Fee (\$3)		TRC 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	20.00
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)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
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	800.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	42.00
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	80.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	108.00
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	40.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	1.70
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	70.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	20.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.004/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	35.00
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	90.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	5.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	650.00
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-015-0-000	-
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)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	75.00	1100-341-10-060-001-0-000	190.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	25.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	75.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118.121	5.00		
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 add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		504.1(b)(CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: Aug 8/15/2018
4/24/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$

3,648.10

7/22/18

X3

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

September 4, 2018

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

Re: *Monthly Fees Report* for July 2018

Dear Ms. Hinojosa:

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

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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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 July 2018 were \$447,423.10. 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 52 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) and all adjustments have been completed. Some of the errors were the result of programming errors in *Odyssey* while others were the result of human error. 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 September 14, 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 A

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TJERHIA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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**HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending July 31, 2018**

Receipt Number	Case Number	Party	Date	CCC	CHS	CLERK	CVC	DPS	EFCC	EMS	FA	FINE	HCSO	JCD	JCPT	JUFR	RMP	RMPr	TP	TOTAL
Jury Fee (\$20) should NOT have been assessed based on judgment order.																				
DC-2018-058675	CR-0513-99-B	LUGO, TITO EDGAR (Defendant)	7/26/2018																	20.00

Based on type of offense for the case listed below, EMS Trauma Fund Cost (\$100) should have been assessed. Please confirm.

COL-2018-14106	CR-1961-18-H	RAMOS, JOSE MARTIN SILVA (Defendant)	7/27/2018																	
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Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 and RMP-DC=\$2.50).

COL-2018-13629	CR-2368-15-B	AGUILAR, ARMANDO BRAVO (Defend)	7/19/2018																	25.00
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For the case listed below, please ensure correct court costs are assessed based on judgment date.

COL-2018-14161	CR-4693-11-C	BUCHANAN, JAMES WILLIAM (Defend)	7/30/2018	80.00	5.00	40.00	45.00	5.00	5.00	5.00	5.00	600.00	35.00	0.25	2.00	20.00	20.00			994.25
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Receipt Number	Case Number	Party	Date	CCC	CHS	CLERK	CVC	DPS	EFCC	EMS	FA	FINE	HCSO	JCD	JCPT	JUFR	RMP	RMPr	TP	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).																				
COL-2018-13348	CR-0790-04-G	CANTU, RICHARD RENE GARZA (Defen	7/16/2018										35.00							
COL-2018-13972	CR-2905-04-G	RODRIGUEZ, JUAN JOSE LEON (Defend	7/25/2018										105.00							
COL-2018-13899	CR-590-12-J	OLGUIN, JOEL LARA (Defendant)	7/24/2018										35.00							
COL-2018-13264	CR-4397-05-E	TIRADO, MOISES FISCAL (Defendant)	7/13/2018										35.00							
COL-2018-13143	CR-4348-14-D	GONZALEZ, JOSE LUIS (Defendant)	7/11/2018										35.00							
COL-2018-13838	CR-0755-04-H	MARQUEZ, LUCIANO ESCAMILLA (Defe	7/23/2018					14.55												
COL-2018-12575	CR-2637-98-C	GARZA, SYLVIA (Defendant)	7/2/2018										6.61							
COL-2018-13238	CR-4987-09-I	GONZALEZ, LAURA MARIA (Defendant	7/13/2018										6.39							
COL-2018-13305	CR-2394-05-I	REYNA, RUBEN ANTONIO (Defendant)	7/13/2018										5.90							
COL-2018-13317	CR-2666-10-J	GARZA, ENRIQUE (Defendant)	7/13/2018										32.15							
COL-2018-13349	CR-3445-03-G	CANTU, RICHARD RENE GARZA (Defen	7/16/2018										35.00							
COL-2018-13557	CR-1022-07-D	HUERTA, DANIEL RANGEL (Defendant)	7/18/2018										8.75							
COL-2018-13902	CR-459-10-C	DAVILA, MIRNA GUADALUPE (Defende	7/24/2018										5.73							

Receipt Number	Case Number	Party	Date	CCC	CHS	CLERK	CVC	DPS	EFCC	EMS	FA	FINE	HCSO	JCD	JCPT	JUFR	RMP	RMPr	TP	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-2018-13347	CR-0763-04-G	CANTU, RICHARD RENE GARZA (Defen	7/16/2018										35.00							
COL-2018-13809	CR-2873-05-B	REYES, JOSE ANTONIO CORTEZ (Defen	7/23/2018					35.00												
COL-2018-14097	CR-2248-07-J	DELAROSA, LUIS ENRIQUE CAMPOS (D	7/27/2018										35.00							
COL-2018-14083	CR-3291-07-A	SALAS, JESUS JAIME, Jr. (Defendant)	7/27/2018										35.00							
COL-2018-13555	CR-5266-07-D	HUERTA, DANIEL RANGEL (Defendant)	7/18/2018										35.00							
COL-2018-13985	CR-2305-08-G	ZUNIGA, OMAR ZUNIGA (Defendant)	7/25/2018										35.00							
COL-2018-13478	CR-3836-08-H	SERNA, RENE HERNANDEZ (Defendant	7/17/2018										35.00							

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

Receipt Number	Case Number	Party	Date	CCC	CHS	CLERK	CVC	DPS	EFCC	EMS	FA	FINE	HCSO	JCD	JCPT	JUFR	RMP	RMPF	TP	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-2018-13170	CR-2266-07-E	BROWN, CRYSTAL MARIE (Defendant)	7/12/2018										35.00			20.00				
COL-2018-13169	CR-1966-09-E	BROWN, CRYSTAL MARIE (Defendant)	7/12/2018										35.00			20.00				
COL-2018-13833	CR-2704-09-I	MENDOZA, ADELAIDO (Defendant)	7/23/2018										35.00			20.00				
COL-2018-12856	CR-3006-07-E	URTEAGA, JOAQUIN JACOB PACHECO	7/6/2018										35.00			20.00				
COL-2018-12547	CR-3774-11-C	RUIZ, EDUARDO (Defendant)	7/2/2018										35.00			20.00				
COL-2018-12854	CR-1213-12-E	URTEAGA, JOAQUIN JACOB PACHECO	7/6/2018										35.00			20.00				
COL-2018-13897	CR-2978-13-I	OLGUIN, JOEL LARA (Defendant)	7/24/2018										35.00			20.00				
COL-2018-14281	CR-0464-15-A	De los Santos, Edward Adam Garcia (D	7/31/2018										35.00			20.00				
DC-2018-053147	CR-1041-04-F	VELA, RENE GARCIA (Defendant)	7/5/2018										35.00			20.00				
COL-2018-12623	CR-331-12-A	CARDENAS, PROCOPIO C (Defendant)	7/3/2018										35.00			20.00				
DC-2018-053144	CR-0096-13-I	INFANTE, PEDRO JESUS GONZALEZ (De	7/5/2018										35.00			20.00				
COL-2018-13730	CR-0055-14-D	NAVARRO, EZEQUIEL GUZMAN (Defen	7/20/2018										35.00			20.00				
COL-2018-12857	CR-1218-15-F	LOPEZ, JERONIMO (Defendant)	7/16/2018										35.00			20.00				
COL-2018-12531	CR-2091-10-C	GARZA, JACOB (Defendant)	7/2/2018										8.30			4.75				
COL-2018-12617	CR-3054-12-I	RODRIGUEZ, ROGELIO, Jr. (Defendant)	7/3/2018										34.32			19.61				
COL-2018-12633	CR-3953-06-B	Alvarado, Jesus Eden (Defendant)	7/3/2018										12.79			7.31				
COL-2018-12713	CR-2333-09-F	BUENO, JESSICA MARIA (Defendant)	7/5/2018										11.11			6.35				
COL-2018-13350	CR-1240-06-G	CANTU, RICHARD RENE GARZA (Defen	7/16/2018										17.43			9.96				
COL-2018-13351	CR-1681-06-G	CANTU, RICHARD RENE GARZA (Defen	7/16/2018										17.43			9.96				
COL-2018-13352	CR-4419-09-G	CANTU, RICHARD RENE GARZA (Defen	7/16/2018										17.67			10.10				
COL-2018-13540	CR-1663-10-A	GARICA, MONICA LEAL (Defendant)	7/17/2018										11.67			6.76				
COL-2018-13573	CR-0464-13-E	REYNOSO, ARTURO TORRES (Defendar	7/18/2018										15.64			8.94				
COL-2018-13732	CR-3510-06-I	GALVAN, JUAN CARLOS LATIGO (Defer	7/20/2018										5.54			3.17				
COL-2018-13733	CR-794-07-H	LUERA, RAUL (Defendant)	7/20/2018										20.32			11.61				
COL-2018-13772	CR-2931-13-G	GONZALEZ, CHRISTOPHER (Defendant	7/20/2018										14.14			8.11				
COL-2018-13986	CR-3039-07-G	ZUNIGA, OMAR ZUNIGA (Defendant)	7/25/2018										6.25			3.57				
COL-2018-14098	CR-2192-07-J	DELAROSA, LUIS ENRIQUE CAMPOS (D	7/27/2018										6.48			3.70				
COL-2018-14307	CR-1003-04-D	GARCIA, JUAN BANDA (Defendant)	7/31/2018										28.58			16.33				

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

September 7, 2018

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

Re: City of Hidalgo TIRZ No. 1 Report No. 2018-23

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Hidalgo 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 improvement could be made. The responsibility for sound internal controls rests with management.

In conducting our review, we reviewed TIRZ collection reports provided by the Tax Office, City of Hidalgo TIRZ No. 1 list of accounts provided by the Tax Office, a list of tax accounts coded THCHD by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 290348, 1071073, 341573, and 711367 located within the TIRZ boundaries were not included in the TIRZ collections reports provided by the Tax Office. Tax account number 290348 was not coded THCHD by the HCAD.

In addition, tax account numbers 231324 and 231325 are not located within the TIRZ boundaries; however, the tax account numbers were coded THCHD by the HCAD and included in the TIRZ collection reports.

The collections reports were manually adjusted to reflect the proper collections. In addition, a letter was sent to the HCAD notifying them of the coding errors.

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, feel free to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,

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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Julian Gonzalez, City Manager, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY JUDGE, 12 TH D.C.	JAMIE E. TIERINA JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	JUAN R. PARTIDA JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 ND D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	L. KENO VASQUEZ JUDGE, 38 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEE R. BETANCOURT JUDGE, 44 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 7, 2018

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

Re: City of Hidalgo TIRZ No. 1 Report No. 2018-23

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2017 list of tax accounts coded THCHD 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 our review was limited to randomly selected tax accounts located within the TIRZ boundaries 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 reviewed the agreement between Hidalgo County and the City of Hidalgo, the 2017 list of tax accounts coded THCHD by HCAD, and the TIRZ map provided by the HCAD.

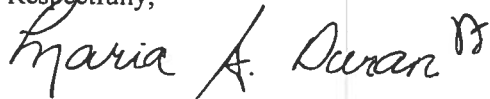
The results of the review revealed that tax account number 290348 is located within the TIRZ boundaries; however, the tax account number was not included on the tax year 2017 list of tax accounts coded THCHD by HCAD.

In addition, tax account numbers 231324 and 231325 are not located within the TIRZ boundaries; however, the tax account numbers were included on the tax year 2017 list of tax accounts coded THCHD by HCAD.

Please make the necessary corrections and submit the tax year 2017 revised list of tax accounts coded THCHD by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by September 28, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Julian Gonzalez, City Manager, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

JAMIE E. TIJERINA
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 208th 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, 388th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOUR
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

September 7, 2018

Julian Gonzalez, City Manager
City of Hidalgo
704 E. Texano Drive
Hidalgo, Texas 78557

Re: City of Hidalgo Tax Increment Reinvestment Zone No. 1 Report No. 2018-23

Dear Mr. Gonzalez:

We conducted a limited scope review of the interlocal agreement between the City of Hidalgo, Hidalgo County, and City of Hidalgo Reinvestment Zone Number One (Hidalgo TIRZ). The objectives of the review were to determine the accuracy of the Hidalgo TIRZ 2017-2018 (collections for February 1, 2017 through January 31, 2018) payment amount and compliance with Tax Code §311.016 and Sections IV (B)(7) and VI (K) of the interlocal agreement regarding completion of the TIRZ's annual report, updated fact sheet, and annual audit of the Hidalgo TIRZ.

The scope of our review was limited to the Hidalgo 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 \$288,350.06 was received from the City of Hidalgo on behalf of the Hidalgo TIRZ; however, it was determined that the amount due to the Hidalgo TIRZ for 2017-2018 is \$288,396.63 (see Exhibit A).
2. The TIRZ's annual report, fact sheet and annual audit of the Hidalgo TIRZ were submitted in compliance with Tax Code §311.016 and Sections IV (B) (7) and IV (K) of the interlocal agreement.

If you have any questions, please call 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,

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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo "Paul" Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIERRA JUDGE, 92 ND D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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EXHIBIT A

2017-2018 Hidalgo TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Hidalgo TIRZ Calculation for Tax Year 2017	Hidalgo TIRZ Calculation for Tax Year 2018	Hidalgo TIRZ Calculation for Tax Year 2015	Hidalgo TIRZ Calculation for Tax Year 2014	Hidalgo TIRZ Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	\$ 80,827,010.00 0.0058	\$ 79,384,365.00 0.0059	\$ 66,834,278.00 0.0059	\$ 67,463,518.00 0.0059	\$ 66,814,270.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 468,796.66	\$ 468,367.75	\$ 394,322.24	\$ 398,034.74	\$ 393,024.19	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 80,827,010.00 \$ 23,912,085.00 \$ 56,914,925.00	\$ 79,384,365.00 \$ 23,912,085.00 \$ 55,472,280.00	\$ 66,834,278.00 \$ 23,912,085.00 \$ 42,922,193.00	\$ 67,463,518.00 \$ 23,912,085.00 \$ 43,551,431.00	\$ 66,814,270.00 \$ 23,912,085.00 \$ 42,702,185.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual M&O) (.5200/100) Tax Levy Due to TIRZ	\$ 56,914,925.00 0.005112 \$ 290,949.10	\$ 55,472,280.00 0.005186 \$ 287,679.24	\$ 42,922,193.00 0.005200 \$ 223,195.40	\$ 43,551,431.00 0.005200 \$ 226,467.44	\$ 42,702,185.00 0.005200 \$ 222,051.36	
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 Percent Collected of Actual Levy	\$ 409,237.73 \$ 468,796.66 87.3000%	\$ 48,342.78 \$ 468,367.75 10.3200%	\$ 5,100.04 \$ 394,322.24 1.2900%	\$ 4,733.72 \$ 398,034.74 1.1900%	\$ 155.55 \$ 393,024.19 0.0400%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 290,949.10 87.3000% \$ 253,998.56 (1,000.00)	\$ 287,679.24 10.3200% \$ 29,688.50	\$ 223,195.40 1.2900% \$ 2,879.22	\$ 226,467.44 1.1900% \$ 2,894.96	\$ 222,051.36 0.0400% \$ 88.82	
2017-2018 TIRZ PAYMENT AMOUNT	\$ 252,998.56	\$ 29,688.50	\$ 2,879.22	\$ 2,894.96	\$ 88.82	\$ 288,350.06

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

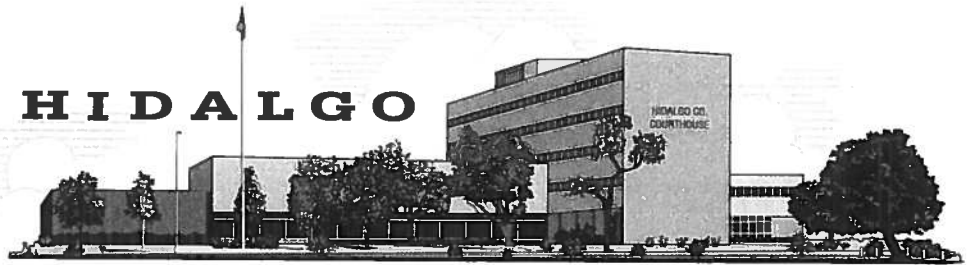
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	\$ 80,426,342.00 0.0058	\$ 79,204,049.00 0.0059	\$ 71,764,736.00 0.0059	\$ 67,539,668.00 0.0059	\$ 65,944,422.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 466,472.78	\$ 487,303.89	\$ 423,411.94	\$ 398,484.04	\$ 389,072.09	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 80,426,342.00 \$ 23,912,085.00 \$ 56,514,257.00	\$ 79,204,049.00 \$ 23,912,085.00 \$ 55,291,964.00	\$ 71,764,736.00 \$ 23,912,085.00 \$ 47,852,651.00	\$ 67,539,668.00 \$ 23,912,085.00 \$ 43,627,583.00	\$ 65,944,422.00 \$ 23,912,085.00 \$ 42,032,337.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual M&O) (.5200/100) Tax Levy Due to TIRZ	\$ 56,514,257.00 0.005112 \$ 288,900.88	\$ 55,291,964.00 0.005186 \$ 286,744.13	\$ 47,852,651.00 0.005200 \$ 249,633.79	\$ 43,627,583.00 0.005200 \$ 226,663.43	\$ 42,032,337.00 0.005200 \$ 218,586.15	
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 Percent Collected of Actual Levy	\$ 410,045.15 \$ 466,472.78 87.9033%	\$ 48,342.78 \$ 487,303.89 10.3450%	\$ 5,100.04 \$ 423,411.94 1.2045%	\$ 4,733.72 \$ 398,484.04 1.1875%	\$ 155.55 \$ 389,072.09 0.0400%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 288,900.88 87.9033% \$ 253,953.41 (1,000.00)	\$ 286,744.13 10.3450% \$ 29,663.68 (1,000.00)	\$ 249,633.79 1.2045% \$ 2,997.20	\$ 226,663.43 1.1875% \$ 2,894.91	\$ 218,586.15 0.0400% \$ 87.43	
2017-2018 TIRZ PAYMENT AMOUNT	\$ 252,953.41	\$ 29,663.68	\$ 2,997.20	\$ 2,894.91	\$ 87.43	\$ 288,396.83

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

\$ (46.57)

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 7, 2018

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

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

Re: May 2018 and July 2018 Salary Upload Audit No. 2018-48

Dear Honorable Norma Garcia and Mr. Sergio Cruz:

We have completed an audit of the May 2018 and July 2018 salary upload in the *alio* Human Resource System (HRS) pursuant to Local Government Code §115.001 and our annual audit plan. The objective of the audit was to determine if the amounts to be paid to employees did not exceed the change made to the 2018 budgeted salaries approved by Commissioners Court on April 24, 2018 and July 3, 2018.

Background:

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

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

On April 10, 2018, Commissioners Court approved the reinstatement of the Hidalgo County Classification and Compensation Plan (Grade and Step Pay Plan) for all Hidalgo County Departments. On April 24, 2018, Commissioners Court approved a revised salary schedule effective April 30, 2018 that included changes to budgeted salaries affected by the implementation of the Hidalgo County Classification and Compensation Plan.

On July 3, 2018, Commissioners Court approved changes to the Hidalgo County Law Enforcement Pay Table. The changes were specifically increasing the salaries of the Hidalgo County Jail Detention Officers. The changes became effective on July 9, 2018, the next full pay period.

Two electronic files were sent by the Department of Budget and Management (DBM) to the Information Technology Department in May 2018 and July 2018 to be uploaded to HRS. After the upload was completed, the County Auditor's Office IT staff queried HRS to extract the hourly rates, bi-weekly rates, and salary and allowance amounts for all employees and saved the extracted data to an electronic file. The electronic file was forwarded to DBM.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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Scope and Methodology:

The scope of our audit was limited to a review of the changes to the 2018 budgeted salary schedule approved by Commissioners Court on April 24, 2018 and July 3, 2018 and the 2018 hourly and bi-weekly rates for salaries in HRS. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

In planning and performing our audit, we obtained a copy of the changes to the 2018 budgeted salary schedule approved by Commissioners Court on April 24, 2018 and July 3, 2018 and the electronic file queried from HRS after the July 2018 upload was performed with hourly rates, bi-weekly rates, and salary and allowance amounts for all employees.

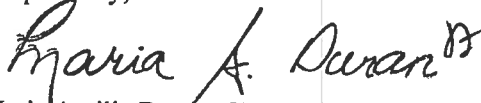
We compared the changes made to the 2018 budgeted salary schedule approved by Commissioners Court on April 24, 2018 and July 3, 2018 to the hourly and bi-weekly rates for salaries in HRS to ensure the salaries did not exceed the 2018 budgeted salary schedule approved by Commissioners Court on April 24, 2018 and July 3, 2018.

Conclusion:

The results of our review revealed that the salary amounts to be paid to employees did not exceed the changes made to the 2018 budgeted salary schedule approved by Commissioners Court on April 24, 2018 and July 3, 2018.

We would like to express our appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the audit. If you have any questions, please contact, Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIÑE E. TIERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 396 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

August 28, 2018

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

Ref: July 2018 Delinquent Tax Attorney Payment Request
Report No. 2018-68

Dear Mr. Villarreal:

We completed a limited scope review of the July 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 July 31, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting our review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of July 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 July 2018."

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

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JUDGE, 93RD D.C.

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JUDGE, 449TH D.C.

- Although DTA fees for 260 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 (257 tax accounts) and small amounts collected (3 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of \$0.03.

We will proceed to process the July 2018 DTA payment request in the amount of \$208,876.65 to LGBS.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

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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

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2017	T534000000004900	0.81	0.15	0.96	0.15
2	1	2016	S295000000041312	880.45	222.31	1,102.76	159.8
3	1	2016	G805000000013900	96.7	23.45	120.15	17.12
4	1	2016	C910000000003700	57.14	13.86	71	10.11
5	1	2016	S016000000009900	45.02	10.91	55.93	7.97
6	1	2016	W731000000009000	42.52	10.31	52.83	7.52
7	1	2015	M054200000007600	141.61	49.44	191.05	26.76
8	1	2015	N340000000212006	55.66	19.62	75.28	10.61
9	1	2015	S350000000001405	46.58	15.33	61.91	8.38
10	1	2015	M054200000007600	30.29	10.57	40.86	5.72
11	1	2015	E650000006001000	25.93	9.57	35.5	5.14
12	1	2015	H510000006000300	10.12	3.5	13.62	1.9
13	1	2015	H510000006000300	6.4	2.22	8.62	1.2
14	1	2014	H347500020000013	82.93	34.48	117.41	15.18
15	1	2014	A210000084000900	19.1	8.58	27.68	3.78
16	1	2014	L43500000L000100	14.75	6.53	21.28	2.88
17	1	2014	C030000196002300	8.52	4.03	12.55	1.78
18	1	2014	S359302000005300	9.45	3.99	13.44	1.76
19	1	2014	S359302000005300	9.43	3.94	13.37	1.75
20	1	2014	G880000011000400	9.55	3.9	13.45	1.73
21	1	2014	M045004000000200	6.88	3.31	10.19	1.46
22	1	2014	H510000006000300	3.11	1.45	4.56	0.64
23	1	2014	W340000000000800	0.34	0.15	0.49	0.06
24	1	2013	M184001000000800	45.21	26.33	71.54	10.04
25	1	2013	T210000239001530	33.84	18.58	52.42	7.01
26	1	2013	F155501000007000	25.09	13.7	38.79	5.16
27	1	2013	L492097000004801	24.49	13.28	37.77	4.99
28	1	2013	L555000000002800	24.06	11.93	35.99	4.4
29	1	2013	L220001001002000	20.84	11.37	32.21	4.28
30	1	2013	P320002006001200	3.55	1.76	5.31	0.65
31	1	2012	C875000008000900	185.13	106.61	291.74	33.88
32	1	2012	L625501001008000	59.85	37.06	96.91	12.12
33	1	2012	L220001001002000	35.44	23.6	59.04	7.92
34	1	2012	G840000000000100	22.66	13.58	36.24	4.39
35	1	2012	S095000001000300	5.17	3.51	8.68	1.19
36	1	2012	S095000001000300	5.17	3.51	8.68	1.19
37	1	2012	A210000048001001	5.69	3.58	9.27	1.18
38	1	2012	I705081000881600	0.57	0.46	1.03	0.16
39	1	2012	S095000001000300	-5.17	-3.51	-8.68	-1.19
40	1	2011	V359000000000100	237.94	160.01	397.95	45.33
41	1	2011	C140000065000705	205.91	143.97	349.88	41.7
42	1	2011	C875000008000900	186.61	129.85	316.46	37.51
43	1	2011	L334000000002000	96.53	79.07	175.6	24.76
44	1	2011	O210000005000035	114.61	83.18	197.79	24.58
45	1	2011	N500000002000500	54.12	42.16	96.28	12.91
46	1	2011	H005000000001800	59.79	41.4	101.19	11.93
47	1	2011	I210000000000800	40.72	30.1	70.82	8.98
48	1	2011	C880000016001200	35.63	27.41	63.04	8.34

49	1	2011	M111000000004300	25.47	18.82	44.29	5.62
50	1	2011	N840000004002000	29.88	19.21	49.09	5.29
51	1	2011	Q300000WLD000800	27.32	18.38	45.7	5.21
52	1	2011	E330000359001000	6.87	4.55	11.42	1.28
53	1	2011	L315000000004200	5.89	3.81	9.7	1.05
54	1	2010	C140000065000705	316.68	259.42	576.1	69.83
55	1	2010	V359000000000100	241.2	191.16	432.36	50.29
56	1	2010	C875000008000900	214.38	174.89	389.27	46.95
57	1	2010	P240000004000600	249.71	186.24	435.95	46.82
58	1	2010	L106902000005300	69.29	55.38	124.67	14.66
59	1	2010	N340000000303513	52.91	43.52	96.43	11.75
60	1	2010	L106902000005300	53.41	42.46	95.87	11.3
61	1	2010	M593000000002700	48.62	36.09	84.71	9.04
62	1	2010	E494100000000100	35.38	27.69	63.07	7.22
63	1	2010	L220001001002000	25.83	23.4	49.23	6.7
64	1	2010	D680000039001200	31.77	23.79	55.56	6
65	1	2010	N480000004000203	18.3	15.89	34.19	4.44
66	1	2010	B505197000016500	9.7	8.33	18.03	2.31
67	1	2010	H302000000000700	6.93	5.12	12.05	1.28
68	1	2009	C140000065000705	316.68	297.42	614.1	75.53
69	1	2009	V359000000000100	245.7	224.21	469.91	55.65
70	1	2009	C875000008000900	214.38	200.62	415	50.81
71	1	2009	P240000004000600	208.66	180.66	389.32	42.88
72	1	2009	D680000039001200	159.85	138.93	298.78	33.09
73	1	2009	W010000044001051	150.34	129.16	279.5	30.44
74	1	2009	A210000050001500	64.72	56.04	120.76	13.3
75	1	2009	C775000001000400	50.45	42.51	92.96	9.84
76	1	2009	W310000001001200	40.7	33.06	73.76	7.39
77	1	2009	B190040000004900	32.85	28.77	61.62	6.9
78	1	2009	N861301000009900	25.05	24.35	49.4	6.35
79	1	2009	B158504000009200	21.81	19.41	41.22	4.72
80	1	2009	K240000000007305	20.28	18.23	38.51	4.47
81	1	2009	M059002000001100	14.69	13.3	27.99	3.28
82	1	2009	W310000001001200	-40.7	-33.06	-73.76	-7.39
83	1	2008	R331000000007000	378.18	340.05	718.23	69.77
84	1	2008	V359000000000100	248.96	257.04	506	60.87
85	1	2008	D680000039001200	158.21	156.5	314.71	35.6
86	1	2008	P300001003000200	124.66	117.9	242.56	25.61
87	1	2008	L5025000000005520	35.35	35.91	71.26	8.38
88	1	2008	P890006010000900	36.86	32.89	69.75	6.69
89	1	2008	K240000000005901	29.97	28.34	58.31	6.16
90	1	2008	P696500000000700	8.29	7.45	15.74	1.53
91	1	2008	N580000004001500	5.88	5.76	11.64	1.3
92	1	2007	C140000065000705	316.68	373.42	690.1	86.93
93	1	2007	R331000000007000	318.65	324.76	643.41	64.52
94	1	2007	V359000000000100	233.17	268.73	501.9	61.21
95	1	2007	C875000008000900	214.38	252.07	466.45	58.53
96	1	2007	D680000039001200	143.82	159.52	303.34	34.95
97	1	2007	G74000600B000100	73.74	81.05	154.79	17.58
98	1	2007	R331000000007000	74.6	76.03	150.63	15.11
99	1	2007	O780002001000500	46.4	49.76	96.16	10.51
100	1	2007	S740000000000100	19.35	22.62	41.97	5.23

101	1	2007	L672500000014000	14.16	16.87	31.03	3.99
102	1	2007	L672500000014000	14.12	16.91	31.03	3.99
103	1	2007	A555000000000300	11.84	13.61	25.45	3.09
104	1	2007	S592100000000400	13.63	13.34	26.97	2.51
105	1	2007	B505000015001100	6.76	7.07	13.83	1.45
106	1	2007	T570002000001400	7.87	7.69	15.56	1.45
107	1	2007	T527002000000400	4.53	4.43	8.96	0.83
108	1	2006	C140000065000705	316.68	411.43	728.11	92.63
109	1	2006	V359000000000100	236.8	301.34	538.14	66.42
110	1	2006	S484702003002600	243.32	257.72	501.04	44.89
111	1	2006	G450000000000900	209.67	231.86	441.53	43.09
112	1	2006	C420000003000700	175.67	204.21	379.88	40.58
113	1	2006	D320000110000000	22.9	25.18	48.08	4.64
114	1	2006	C730000019000800	14.42	15.27	29.69	2.66
115	1	2006	P696500000000700	11.44	13.03	24.47	2.52
116	1	2006	B262901000001000	11.98	13.17	25.15	2.43
117	1	2006	B156007000004400	10.63	12.06	22.69	2.32
118	1	2006	E720000016001200	9.18	9.71	18.89	1.69
119	1	2006	S359302000005200	6.39	6.77	13.16	1.18
120	1	2005	G450000000000900	247.5	303.4	550.9	55.32
121	1	2005	A180000045000303	224.31	264.5	488.81	45.42
122	1	2005	A180000045000303	224.31	264.5	488.81	45.42
123	1	2005	S359302000004600	119.12	151.98	271.1	29.31
124	1	2005	S484702003002600	101.26	119.4	220.66	20.51
125	1	2005	C266700000001500	82.34	105.07	187.41	20.26
126	1	2005	C420000003000700	41.58	53.32	94.9	10.35
127	1	2005	R430002000007800	38.29	45.15	83.44	7.75
128	1	2005	M355000064000800	27.4	36.97	64.37	7.65
129	1	2005	C266700000001500	23.49	29.97	53.46	5.78
130	1	2005	C730000019000800	22.45	26.47	48.92	4.55
131	1	2005	C211000000002600	13.71	16.18	29.89	2.78
132	1	2005	A045500000002000	10.08	12.3	22.38	2.23
133	1	2005	S245000000001200	7.42	9.94	17.36	2.04
134	1	2005	M475000002001600	4.79	6.16	10.95	1.2
135	1	2005	T490002001001900	4.91	5.62	10.53	0.92
136	1	2005	R225001003001900	2.5	3.83	6.33	0.9
137	1	2005	A180000045000303	-224.31	-264.5	-488.81	-45.42
138	1	2004	C140000065000705	316.68	487.43	804.11	104.03
139	1	2004	V359000000000100	323.1	488.68	811.78	102.26
140	1	2004	A180000045000303	209.95	272.76	482.71	46.29
141	1	2004	A180000045000303	209.95	272.76	482.71	46.29
142	1	2004	S359302000004600	172.54	240.83	413.37	45.55
143	1	2004	A036008000007800	189.57	230.33	419.9	34.98
144	1	2004	V057700000000200	103.94	161.69	265.63	34.92
145	1	2004	W380000375000011	137.42	167.54	304.96	25.35
146	1	2004	W010000044001051	78.69	114.83	193.52	23.02
147	1	2004	C266700000001500	74.95	104.61	179.56	19.79
148	1	2004	C266700000001500	74.73	104.33	179.06	19.73
149	1	2004	C420000003000700	60.01	84.17	144.18	16.02
150	1	2004	D780000009000600	55.44	72.03	127.47	12.23
151	1	2004	K240000000008020	48.05	61.15	109.2	10.02
152	1	2004	A180000036000408	38.29	47.44	85.73	7.41

153	1	2004	V382000000006900	21.17	32.74	53.91	7.02
154	1	2004	T210000250001521	24.99	31.46	56.45	5.06
155	1	2004	G450000000000900	20.29	27.31	47.6	4.9
156	1	2004	S110000002002400	13.58	20.36	33.94	4.22
157	1	2004	M015000062000401	10.09	16.12	26.21	3.58
158	1	2004	E330000123000100	13.67	18.3	31.97	3.26
159	1	2004	R470000013000100	13.98	18.17	32.15	3.08
160	1	2004	M355000150002100	3.33	5.03	8.36	1.05
161	1	2004	G1600000000003100	4.16	5.41	9.57	0.92
162	1	2004	H520003000005600	1.1	1.6	2.7	0.32
163	1	2004	A180000045000303	-209.95	-272.76	-482.71	-46.29
164	1	2003	V359000000000100	287.29	469	756.29	96.1
165	1	2003	T795000000000500	188	328.21	516.21	72.47
166	1	2003	V057700000000200	121.8	204.12	325.92	43.12
167	1	2003	W380000375000011	151.91	203.43	355.34	30.76
168	1	2003	S359302000004600	74.27	112.59	186.86	20.94
169	1	2003	C266700000001500	47.79	72.43	120.22	13.47
170	1	2003	M515000000004700	35.94	53.89	89.83	9.87
171	1	2003	C266700000001500	24.35	36.91	61.26	6.87
172	1	2003	K2400000000008020	23.13	32.21	55.34	5.24
173	1	2003	B203500000001800	18.92	25.33	44.25	3.83
174	1	2003	H265000010000500	16.06	20.87	36.93	2.96
175	1	2003	W230000052000300	8.12	13.55	21.67	2.85
176	1	2003	B505000015000600	12.05	16.14	28.19	2.44
177	1	2003	A180000064001504	5.61	8.52	14.13	1.61
178	1	2003	W230000050001101	4.67	6.07	10.74	0.86
179	1	2003	S430000001001400	1.67	2.67	4.34	0.53
180	1	2003	V382000000007000	2.78	3.61	6.39	0.51
181	1	2003	A180000064001504	-24.64	-37.48	-62.12	-7.1
182	1	2002	V359000000000100	284.7	498.94	783.64	100.36
183	1	2002	V057700000000200	123.24	221.32	344.56	45.85
184	1	2002	W380000375000011	154.92	226.05	380.97	34.16
185	1	2002	C266700000001500	100.2	163.9	264.1	30.06
186	1	2002	A180000045000303	111.75	172	283.75	28.66
187	1	2002	A180000045000303	111.75	172	283.75	28.66
188	1	2002	A036008000007800	64.27	93.52	157.79	14.17
189	1	2002	C266700000001500	37.37	61.14	98.51	11.21
190	1	2002	S240000000013600	42.47	60.27	102.74	8.6
191	1	2002	S359302000004600	16.49	26.97	43.46	4.95
192	1	2002	B203500000001800	16.77	24.47	41.24	3.7
193	1	2002	W010000044001052	7.54	10.99	18.53	1.66
194	1	2002	C690000001000700	3.94	6.1	10.04	1.02
195	1	2002	A180000045000303	-111.75	-172	-283.75	-28.66
196	1	2001	V359000000000100	273.62	512.35	785.97	101.38
197	1	2001	V057700000000200	96.16	184.23	280.39	37.5
198	1	2001	W380000375000011	141.62	223.65	365.27	33.78
199	1	2001	S240000000013600	133.55	205.56	339.11	29.45
200	1	2001	C266700000001500	68.54	120.34	188.88	21.79
201	1	2001	S240000000013600	74.12	114.09	188.21	16.34
202	1	2001	H345003000002000	63.86	100.85	164.71	15.23
203	1	2001	C266700000001500	45.62	80.11	125.73	14.51
204	1	2001	W010000039001054	20.12	30.97	51.09	4.44

205	1	2001	M040000003001900	16.08	24.76	40.84	3.55
206	1	2001	S240000000013600	0.62	0.95	1.57	0.14
207	1	2001	L330000000003900	0.43	0.69	1.12	0.11
208	1	2000	V359000000000100	266.79	531.58	798.37	103.65
209	1	2000	V057700000000200	93.9	191.17	285.07	38.31
210	1	2000	W380000375000011	133.46	226.77	360.23	34.23
211	1	2000	C2667000000001500	36.42	68.33	104.75	12.22
212	1	2000	M015000076001500	21.12	43.35	64.47	8.81
213	1	2000	R0263000000001100	14.98	29.4	44.38	5.62
214	1	2000	S240000000013600	13.8	22.89	36.69	3.29
215	1	2000	G040000006000100	4.81	9.73	14.54	1.93
216	1	2000	B240002005000B00	5.19	9.24	14.43	1.52
217	1	2000	M687000000002600	2.36	4.11	6.47	0.65
218	1	2000	G590001004002100	1.32	2.04	3.36	0.25
219	1	1999	V359000000000100	240.75	508.58	749.33	97.86
220	1	1999	W380000375000011	99.22	180.49	279.71	27.24
221	1	1999	H419500000006600	2.72	4.96	7.68	0.75
222	1	1998	V359000000000100	235.72	526.25	761.97	100.06
223	1	1998	W380000197000001	106.24	201.76	308	29.16
224	1	1998	W380000375000011	99.22	192.4	291.62	29.02
225	1	1998	L636000000001800	32.13	66.17	98.3	11.13
226	1	1998	A440000000003000	7.77	17.82	25.59	3.51
227	1	1998	O330000024001500	3.87	8.11	11.98	1.41
228	1	1997	W380000197000001	443.62	895.74	1,339.36	129.76
229	1	1997	V359000000000100	191.65	450.86	642.51	84.81
230	1	1997	W380000375000011	98.4	202.62	301.02	30.55
231	1	1997	A440000000003000	11.58	27.94	39.52	5.44
232	1	1997	B010000003000300	15.37	33.01	48.38	5.38
233	1	1997	M490000000009302	12.34	28.05	40.39	5.02
234	1	1997	B157000000000500	3.46	6.73	10.19	0.91
235	1	1996	W380000197000001	196.48	420.3	616.78	61.01
236	1	1996	W380000375000011	92.57	201.73	294.3	30.41
237	1	1996	A210000051001900	30.47	66.41	96.88	10.01
238	1	1996	M290000005000700	7.48	18.75	26.23	3.56
239	1	1996	M368000000004100	5.45	14.1	19.55	2.8
240	1	1996	R265000000000602	5.91	14.1	20.01	2.49
241	1	1995	W380000375000011	88.71	203.96	292.67	30.74
242	1	1995	E810000007000800	10.55	25.09	35.64	4.03
243	1	1995	M290000005000700	7.84	20.58	28.42	3.87
244	1	1994	W380000375000011	82.35	199.22	281.57	30.02
245	1	1994	L520000004000800	23.84	53.23	77.07	6.69
246	1	1994	L605000000014405	3.26	7.52	10.78	1.03
247	1	1990	C005000000002302	23.98	77.05	101.03	13.85
248	1	1990	N340000000207700	3.32	9.63	12.95	1.45
249	12	1997	M490000000009302	0.6	1.35	1.95	0.24
250	1	2000	W010000023000416	15.68	32.66	48.34	6.73
251	1	1999	W010000023000416	3.23	7.11	10.34	1.44
252	1	2016	T745097000003303	0.63	0.2	0.83	0.13
253	1	2015	D520003003000300	11.17	3.83	15	2.08
254	1	2014	D520003003000300	128.55	59.46	188.01	26.23
255	1	2011	L250000000000300	109.23	73.47	182.7	20.81
256	1	2011	L250000000000300	15.64	10.46	26.1	2.98

257	1	2010	L2500000000000300	23.3	18.37	41.67	4.86
258	1	2009	H284000000013400	6.74	5.81	12.55	1.38
259	1	2004	E540000045000300	2.55	4.08	6.63	0.91
260	1	2002	C436000000003300	22.12	39.12	61.24	7.96

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

September 5, 2018

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

Re: Cash Count Report No. 2018-53

Dear Constable Marichalar:

We conducted a surprise cash count of the cash held at your office on August 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.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. 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:

At the time of the cash count, receipts had not been issued and collections had not been made. 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 security cameras were not utilized where cash is received and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

The use of security cameras acts 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 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.

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.

Failure to utilize security cameras where cash is received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Please provide a written management response using the attached Management Response Form to the observation noted above by September 21, 2018.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 21, 2018. 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.

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 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

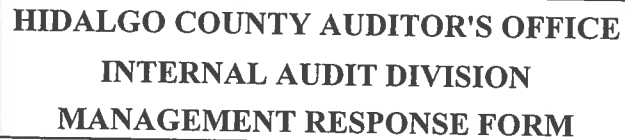


Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C.	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Signature: _____ Date: _____

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 4, 2018

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

Re: Hot Checks Cash Count Report No. 2018-54

Dear Mr. Rodriguez:

We conducted a surprise cash count of the cash held at your office on July 17, 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 up to the time of the cash count.

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 5, 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 \$2,390.18. 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. 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

Security cameras were not utilized in areas where cash was receipted and safeguarded. According to staff, cameras were being ordered last year; however, staff was not aware on the status. Staff will follow up with the Department of Budget and Management.

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 are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 TH D.C.	JAMIE E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 396 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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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 in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded. In addition, management should contact 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 that a transfer form is not completed when cashing duties are transferred from one employee to another. According to staff, a mid-day reconciliation is completed daily by tracing receipts and checks back to the Odyssey generated receipt journal; however, this process is not formally documented.

The County Auditor's Office requires the transfer of cash from one person to another be counted in the presence of both parties. The amount should be recorded on a receipt ("Shift Change Form"), and the receipt should be signed by the employee accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to ensure that a receipt signed by the employee who accepts custody of collections is prepared during a shift change increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that the transfer of cash from one person to another is counted in the presence of both parties and recorded on a receipt. The attached "Shift Change Form" should be used to document the transfer of cash from one person to another.

Please provide written management responses using the attached Management Response Forms for the observations noted above by September 21, 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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 TH D.C.	JAIME E. TIJERINA JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	JUAN R. PARTIDA JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 ND D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	L. KENO VASQUEZ JUDGE, 39 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEE R. BETANCOURT JUDGE, 44 TH D.C.
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**COUNTY OF HIDALGO, TEXAS
TRANSFER FORM**

DATE OF COLLECTION: _____

CASHIER'S NAME: _____

NAME OF EMPLOYEE COLLECTIONS ARE BEING TRANSFERRED TO: _____

PART I: RECAP OF RECEIPTS ISSUED-TOTAL COLLECTIONS

A.) TOTAL CASH COLLECTED (RECEIPT # _____ THROUGH _____) _____

B.) TOTAL CHANGE FUND _____

C.) TOTAL CASH COLLECTED AND CHANGE FUND (A+B) _____

PART II: CASH ON HAND BY ACTUAL COUNT

D.) CURRENCY

_____ ONES	\$ _____
_____ FIVES	_____
_____ TENS	_____
_____ TWENTIES	_____
_____ FIFTIES	_____
_____ HUNDREDS	_____
_____ OTHER	_____

TOTAL \$ _____

E.) COINS

_____ PENNIES	\$ _____
_____ NICKELS	_____
_____ DIMES	_____
_____ QUARTERS	_____
_____ HALF DOLLARS	_____
_____ SILVER DOLLARS	_____

TOTAL \$ _____

F.) TOTAL CURRENCY AND COINS ON HAND (D+E) _____

VARIANCE- OVERAGE/ (SHORTAGE) (F-C) \$ -

COMMENTS: _____

PART III: ACKNOWLEDGMENT AND APPROVAL

I have counted and acknowledge receipt of all cash collected.

COUNTED BY: _____ WITNESSED BY: _____

The cash count must be witnessed by the employee taking custody of the collections.

Any variance must be immediately reconciled and brought to the attention of a supervisor.



Signature: _____ **Date:** _____



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

September 4, 2018

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

Re: Asset Forfeiture Cash Count Report No. 2018-55

Dear Mr. Rodriguez:

We conducted a surprise cash count of the cash held at your office on July 17, 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 up to the time of the cash count.

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 5, 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. 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

Security cameras were not utilized in areas where cash was receipted and safeguarded. According to staff, cameras were being ordered last year; however, staff was not aware on the status. Staff will follow up with the Department of Budget and Management.

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 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	JAIME E. TUERNA JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	L. KENO VASQUEZ JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.
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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 in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded. In addition, management should contact the Department of Budget and Management to request their assistance in obtaining approval and funding for the purchase of security cameras.

Please provide a written management response to the observation noted above by September 21, 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 Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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



EDINBURG, TEXAS 78539

September 5, 2018

The Honorable Jose M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle
P.O. Box 607
Mission, TX 78574

Re: Cash Count Report No. 2018-56

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Mission Sanitation Office on August 3, 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 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 \$400.00. 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 of \$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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAMIE 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, 438TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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.

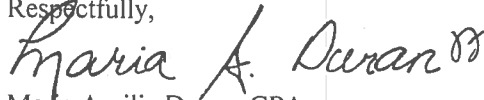
Recommendation:

Management should ensure that staff refrain from processing over-the-phone credit card transactions.

Please provide a written management response using the attached Management Response Form to the observation noted above by September 21, 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 Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
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, 208TH 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: Sanitation Precinct 3 AUDIT NO.: 2018-56
AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: September 21, 2018
FINDING No.: 1 RECOMMENDATION: 1

Management should ensure that staff refrain from processing over-the-phone credit card transactions.

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

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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 5, 2018

Mr. T.J. Arredondo, Director
Hidalgo County Planning Department
1304 S. 25th Street
Edinburg, Texas 78539

Ref: Cash Count Report No. 2018-57

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Mission Office on August 3, 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 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 \$180.00. Based on the results of our review, we concluded that generally 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 of \$150.00. 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 security cameras were not utilized where cash is receipted and safeguarded. According to staff, they are not authorized to install cameras since they are located at the Precinct 3 Administration building.

The use of security cameras acts 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.

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, 312ND D.C.

NOE GONZALEZ
JUDGE, 379TH 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 security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. In addition, management should request approval from Precinct 3 administration to install cameras in the building.

Observation No. 2:

We noted that the August 2, 2018 and August 3, 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 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.

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 using the attached Management Response Forms to the observations noted above by September 21, 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 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.

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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.



Signature: _____ **Date:** _____



Management should ensure that the Daily Close-out Reports are properly completed on a daily basis.

Management Comments (Attach additional page(s) if necessary):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 5, 2018

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

Re: Cash Count Report No. 2018-58

Dear Constable Gallardo:

We conducted a surprise cash count of the cash held at your office on August 3, 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.

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 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:

At the time of the cash count, receipts had not been issued and collections had not been made. 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 during our review that security cameras were not utilized where cash is received and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

The use of security cameras acts 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 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 utilize security cameras where cash is received and safeguarded increases the risk of 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 contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Please provide a written management response using the attached Management Response Form to the observation noted above by September 21, 2018.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 21, 2018. 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.

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 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAIME E. TIJERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.



**HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM**

AUDITEE: Constable Precinct 3 AUDIT NO.: 2018-58

AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: September 21, 2018

FINDING No.: 1 RECOMMENDATION: 1

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

September 10, 2018

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

Ref: Cash Count Audit No. 2018-61

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Anzalduas Park on August 5, 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 24, 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 \$62.00. Based on the results of our review, we have concluded that generally 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 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 security cameras were not utilized where cash is receipted and safeguarded. According to staff, management is in the process of obtaining a security camera.

The use of security cameras act 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAMIE E. TUERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH 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 security cameras are utilized in areas where cash is receipted and safeguarded.

Observation No. 2:

We noted during our review that if a shift change is necessary and collections are transferred from one employee to the other, a transfer form is not prepared. According to staff, shift changes are mostly done during the lunch hour and completing a transfer form would be impractical due to limited number of staff.

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 shift change takes place. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to prepare a transfer form when a shift change is necessary may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a transfer form is prepared when a shift change takes place. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

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 are 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 4:00 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.

Failure to properly collect the park entrance fees may result in the loss of County funds.

Recommendation:

Management should 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*.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Please provide written management responses using the attached Management Response Forms to the observations noted above by September 28, 2018.

In addition, please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by September 28, 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, feel free to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,


Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAIME E. TIJERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 449TH D.C.



AUDITEE:	<u>Precinct 3- Anzalduas Park</u>	AUDIT NO.:	<u>2018-61</u>
AUDIT:	<u>Cash Count</u>	MANAGEMENT RESPONSE DUE:	<u>September 28, 2018</u>
FINDING No.:	<u>1</u>	RECOMMENDATION:	<u>1</u>

Management should ensure that security cameras are utilized in areas where cash is receipted 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:** _____



Management should ensure that a transfer form is prepared when a shift change takes place. At a minimum, the procedures noted above should be implemented.

Signature: _____ **Date:** _____



AUDITEE:	<u>Precinct 3- Anzalduas Park</u>	AUDIT NO.:	<u>2018-61</u>
AUDIT:	<u>Cash Count</u>	MANAGEMENT RESPONSE DUE:	<u>September 28, 2018</u>
FINDING No.:	<u>3</u>	RECOMMENDATION:	<u>3</u>

Management should 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.

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)**

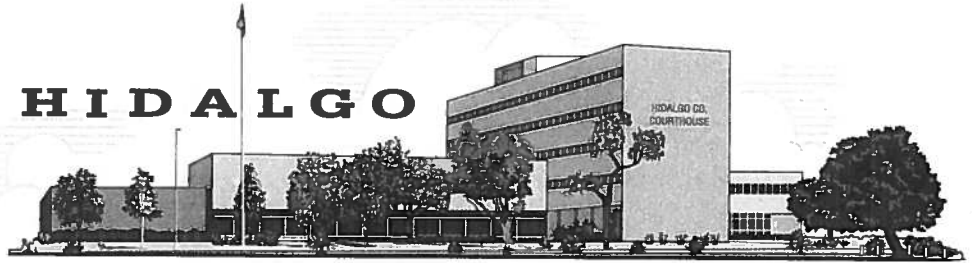
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 4, 2018

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

Re: Cash Count Report No. 2018-63

Dear Mr. Cruz:

We conducted a surprise cash count of the cash held at the Department of Budget and Management's Employee Benefits Section on August 2, 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.

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 16, 2017.

Conclusion:

Total cash on hand at the time of the cash count was \$293.18. 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.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	JAIME E. TIJERINA JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	L. KENO VASQUEZ JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.
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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 10, 2018

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

Re: Cash Count Audit No. 2018-64

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Investigative Fund account on August 9, 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 approved petty cash fund less total outstanding expenditure vouchers as of the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand and total outstanding vouchers as of the time of the cash count. 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 \$8,480.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total outstanding vouchers and the approved petty cash fund of \$10,000.00.

Please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of the petty cash fund by September 28, 2018. The written procedures manual should include, at a minimum, the following:

- a. An office organizational chart;
- b. A list of those positions involved with the handling of the petty cash fund, 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 petty cash fund;
 2. Process for reconciling the petty cash fund, including frequency of reconciliation;
 3. Bookkeeping system used, and how it is maintained; and
 4. Computer hardware and software used, if any.
- d. List of the reports prepared/generated for the collection and the reporting of the petty cash fund, including procedures for preparing the reports; who the reports should be submitted to, and when the reports are due; and
- e. Copies of any related forms/reports.

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, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

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, feel free to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,

Maria A. Duran ^{DS}

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.

JAMIE E. TIERINA
JUDGE, 93RD D.C.

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EDINBURG, TEXAS 78539

September 10, 2018

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

Re: Cash Count Audit No. 2018-65

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Regular Trust account on August 9, 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.

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 11, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made.

Please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of the petty cash fund by September 28, 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, 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAMIE E. TIJERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 208TH D.C.

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NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

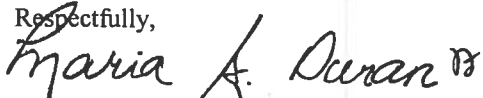
L. KENO VASQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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, feel free to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

JAIME E. TIERINA
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
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JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

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JUDGE, 44th D.C.

COUNTY HIDALGO

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EDINBURG, TEXAS 78539

September 10, 2018

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

Re: Cash Count Audit No. 2018-66

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Fee account on August 9, 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 11, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$370.60. 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 of \$100.00

Please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by September 28, 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, 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

JAIME E. TIERRA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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, feel free to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 9TH D.C.

JAMIE E. TIJERINA
JUDGE, 9TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 31ST D.C.

NDE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 40TH D.C.

RENEE R. BETANCOURT
JUDGE, 44TH 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

September 5, 2018

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

Ref: Cash Count Report No. 2018-67

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Precinct 2 Swimming Pool on July 31, 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 4, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

Conclusion:

The total cash on hand at the time of the cash count was \$26.00. 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.

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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAIIME 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, 312ND 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

September 11, 2018

Mr. Eduardo Olivarez, Director
Hidalgo County Department of Health and Human Services
1304 S. 25th Street
Edinburg, Texas 78539

Re: Cash Count Audit No. 2018-70

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Environmental Health Division-Restaurant Health Permit Section on August 15, 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 23, 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:

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 have concluded that total cash on hand reconciled to the approved change fund of \$25.00. 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 security cameras were not utilized where cash is receipted and safeguarded.

The use of security cameras serves 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 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.

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.

Please provide a written management response to the observation noted above by September 28, 2018 using the attached Management Response form.

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 Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant County Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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.
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JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.



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 Comments (Attach additional page(s) if necessary):

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

September 11, 2018

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

Ref: Cash Count Audit No. 2018-71

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Pharr Sanitation Office on August 29, 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 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 \$225.00. Based on the results of our review, we have determined that total cash on hand reconciled to the total receipts issued up to the time of the cash count and approved change fund of \$200.00. 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 security cameras were not utilized where cash is receipted and safeguarded.

The use of security cameras serves 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 is receipted increases the risk of 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 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 observation noted above by September 28, 2018 using the attached management response form.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 28, 2018. The 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.

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 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.

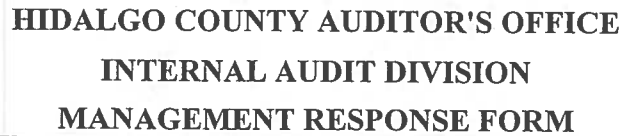
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.



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 Comments (Attach additional page(s) if necessary):

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

September 11, 2018

Mr. Eduardo Olivarez, Director
Hidalgo County Department of Health and Human Services
1304 S. 25th Street
Edinburg, Texas 78539

Re: Cash Count Audit No. 2018-72

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Environmental Health Division - On-Site Sewage Facilities - Edinburg location on August 15, 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 23, 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:

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 have concluded that total cash on hand reconciled to the approved change fund of \$25.00. 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 security cameras were not utilized where cash is receipted and safeguarded.

The use of security cameras serves 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.

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 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 a written management response to the observation noted above by September 28, 2018 using the attached Management Response form.

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 Reynaldo Cantu III, Compliance Audit Supervisor at (956) 318-2511, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant County Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

JAIME E. TIJERINA
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NDE 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, 448TH D.C.



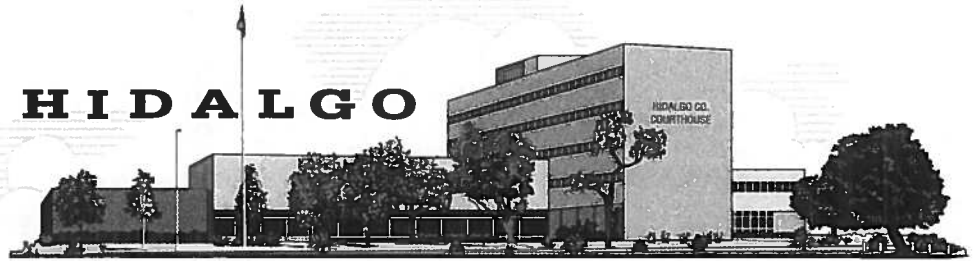
Management should ensure that security cameras are utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Management Comments (Attach additional page(s) if necessary):

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

September 18, 2018

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

Re: Cash Count Report No. 2018-73

Dear Constable Cantu:

We conducted a surprise cash count of the cash held at your office on August 29, 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.

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 22, 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:

At the time of the cash count, receipts had not been issued and collections had not been made. 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 manual receipts were not delivered by the vendor to the County Auditor's Office for proper safeguarding. The manual receipts are maintained by the Constable Precinct 2 Office. According to staff, they were not aware that manual receipts books needed to be delivered by the vendor to the County Auditor's Office. The unused manual receipts were submitted to the County Auditor's Office.

The County Auditor's Office requires that manual receipt books be delivered by the vendor to the County Auditor's Office for proper safeguarding. The manual receipt books will be issued to the departments by the County Auditor's Office. The County Auditor's Office will maintain a log that includes the sequence of receipt books issued, date issued, the name of the employee receiving the receipt books, and the date the used receipt books are returned to the County Auditor's Office. Departments must return each used receipt book to the County Auditor's Office after a reconciliation of all receipts within the receipt book has been completed.

Failure to ensure that manual receipt books are delivered by the vendor to the County Auditor's Office may result in the loss of County funds.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 32 ND D.C.	JAMIE E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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Recommendation:

Management should ensure that manual receipts are delivered by the vendor to the County Auditor's Office for proper safeguarding.

Please provide a written management response to the observation noted above by September 28, 2018 using the attached Management Response Form.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 28, 2018. The 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.

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 should have any questions or would like to schedule a meeting to discuss this cash count, please do not hesitate to 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAMIE E. TIJERINA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 273 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 396 TH D.C.	ISRAEL RAMON, JR. JUDGE, 436 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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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

September 17, 2018

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

Re: Cash Count Audit No. 2018-74

We conducted a surprise cash count of the cash held at your office on September 4, 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 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 \$700.00. 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 of \$150.00. 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 during our review that segregation of duties over the handling of collections requires improvement. The Administrative Assistant and Clerk perform the following incompatible duties:

- Custody: Receives money, issues receipts, opens and lists mail receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares deposit, and has access to the inventory of unused receipts
- Recording: Accounts for numerical sequence of cash receipts, maintains inventory log of unused receipts, and prepares reports of cash received
- Approving: Verifies that voided original receipts are kept and reviewed

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

HIDALGO COUNTY DISTRICT JUDGES

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transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening and listing mail receipts, balancing copies of receipts against cash drawer, maintaining a cash drawer, preparing deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, maintaining 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 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 ensure that incompatible duties such as those noted above are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide a written management response to the observation noted above by September 28, 2018 using the attached Management Response Form.

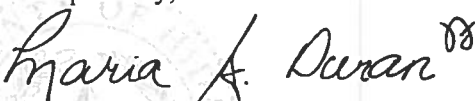
In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions. These procedures should include, at a minimum, the following:

- 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 a copy of the written procedures by September 28, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.



AUDITEE:	<u>Fire Marshal</u>	AUDIT NO.:	<u>2018-74</u>
AUDIT:	<u>Cash Count</u>	MANAGEMENT RESPONSE DUE:	<u>September 28, 2018</u>
FINDING No.:	<u>1</u>	RECOMMENDATION:	<u>1</u>

Management should ensure that incompatible duties such as those noted above 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 23, 2018

Honorable Marcos Ochoa
Justice of the Peace Precinct 3, Place 2
730 N. Breyfogle
Mission, TX 78572

Ref: Cash Count Report No. 2018-567

Dear Judge Ochoa:

We conducted a surprise cash count of the cash held at the Justice of the Peace Precinct 3, Place 2 Office on June 25, 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.

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 23, 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 \$1,255.20. 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. 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 procedures for the accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

1. Citations received from law enforcement agencies, except for Department of Public Safety (DPS), and civil cases were not recorded on a log. DPS automatically uploads the citations into Odyssey.
2. A reconciliation of citations and civil cases filed at the court to those recorded on Odyssey, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into Odyssey (recording responsibility).

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According to the Court Coordinator, due to a heavy case load, limited staff, and *Odyssey* generating the cases, the procedures for the accounting of citations and civil case filings have not been implemented.

The County Auditor's Office requires that a reconciliation of citations and civil cases filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a citation/civil cases filed log (log). Citations/civil cases should be entered into *Odyssey*, the case management system, the same day they are received. Any exceptions should be brought to the attention of the Supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing citations:

- a. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should immediately list citations/civil cases on the log before distribution to the person responsible for entering them into *Odyssey*. Since the person responsible for entering the citations/civil cases into *Odyssey* has recording responsibilities, he/she should not be responsible for accepting payments.
- b. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should note, at a minimum, the following on the log: date received, citation number, name of violator/plaintiff, and name of officer who issued the citation, as applicable. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the log.
- c. The person responsible for entering the citations into *Odyssey* should enter the date of entry and docket number assigned to the citation/civil case on the log and provide his/her signature on the "Entered by" line of the log.
- d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *Odyssey* and reconciled to the log by a person other than the person responsible for entering the citations into *Odyssey*. Any variances should be noted on the log, with a detailed explanation, and immediately brought up to the attention of the Justice of the Peace. In addition, the person conducting this reconciliation should provide his/her signature on the log as acknowledgment of the reconciliation.
- e. Citations should be placed in the applicable file.
- f. The Justice of the Peace should request periodic reports regarding the citations filed with the courts from law enforcement agencies and reconcile the reports to the citations recorded in *Odyssey*.
- g. Copies of the citation logs and periodic reports received from law enforcement agencies shall be maintained by the Justice of the Peace Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Maintaining adequate internal controls over citations 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.

Failure to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that citations and civil cases are properly accounted and reconciled. The procedures noted above should be implemented. If the procedures cannot be implemented, management should ensure that compensating controls are implemented.

Observation No. 2:

We randomly selected 19 of 190 dismissed cases for the month ended April 30, 2018 to determine if authorization for dismissal of the cases was properly documented. The results of the review revealed the following:

1. 6 dismissed cases related to deferral of final disposition were not properly documented. The case file for all 6 dismissed cases did not contain documentation to support the Justice of the Peace decision to defer further proceedings and/or authorization to dismiss the case. According to the Court Coordinator, staff was unaware of proper dismissal procedures for deferred disposition cases.

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2. 13 dismissed cases were properly documented. The dismissals contained a "Motion to Dismiss" submitted by the District Attorney's Office, "Order to Dismiss" signed by the Justice of the Peace, and reason(s) for the dismissal noted in the applicable docket book.

Pursuant to Code of Criminal Procedure §45.051 (a), on a plea of guilty or nolo contendere by a defendant or on a finding of guilt in a misdemeanor case punishable by fine only and payment of all court costs, the judge may defer further proceedings without entering an adjudication of guilt and place the defendant on probation for a period not to exceed 180 days. On determining that the defendant has complied with the requirements imposed by the judge, the judge shall dismiss the complaint, and it shall be clearly noted in the docket that the complaint is dismissed and that there is not a final conviction. The Justice of the Peace decision to defer further proceedings and to dismiss the case must be documented.

Pursuant to the Justices of the Peace Manual, Justices of the Peace may dismiss cases in criminal proceedings only when specifically authorized to do so by statute or when directed to do so by the prosecution (i.e. district attorney) in accordance with Code of Criminal Procedure Art. 32.02. All dismissals should be noted in the applicable docket book along with the reason(s) for dismissal.

A properly authorized dismissed criminal case should include in the case files and/or the docket book the following:

- "Motion to Dismiss" submitted by the District Attorney's Office, an "Order to Dismiss" signed by the Justice of the Peace, and reason(s) for the dismissal noted in the applicable docket; or
- "Order to Dismiss" and/or judgment signed by the Justice of the Peace, copies of documents as proof of dismissal based on the judge's discretion in accordance with state statutes (i.e. copies of a commercial vehicle service logs, motor vehicle registration, valid driver's license, etc.), and reason(s) for the dismissal noted in the applicable docket.
- "Conditions of Deferred Disposition" form used to document the defendant's acknowledgment of the conditions and the Justice of the Peace authorization.

Failure to properly document dismissals may result in sanctions from the State Commission on Judicial Conduct and/or loss or misuse of County funds.

Recommendation:

Management should ensure that dismissals are properly documented. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted that three money orders did not contain the case number in which the payment was applied to on the face of the money order. According to the Court Coordinator, the money orders did not contain the case number due to an oversight on behalf of the Cashier. The case number was subsequently written on the money orders.

The County Auditor's Office requires that all checks/money orders must contain sufficient information to identify the purpose of the payment (e.g., account number, case number, receipt number, etc.).

Failure to ensure that all checks/money orders contain sufficient information to identify the purpose of the payment increases the risk or misuse of County funds.

Recommendation:

Management should ensure that all checks/money orders contain sufficient information to identify the purpose of the payment.

Please provide written management responses to the observations noted above by September 7, 2018.

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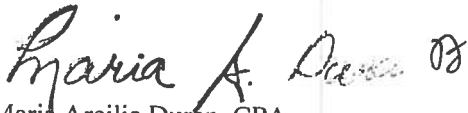
In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions. These procedures should include, at a minimum, the following:

- 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 a copy of the written procedures by September 7, 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 should have any questions, contact Araceli A. Guillen, Internal Auditor I, at 318-2511 ext. 4649, Yvonne Torres, Revenue Internal Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or myself at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

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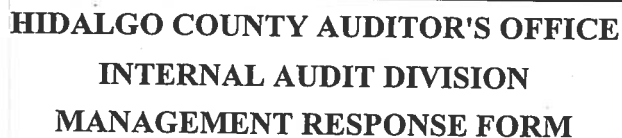
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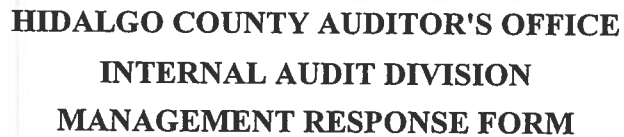
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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.



Signature: _____ **Date:** _____



AUDITEE:	<u>Justice of the Peace 3.2</u>	AUDIT NO.:	<u>5018-567</u>
AUDIT:	<u>Cash Count</u>	MANAGEMENT RESPONSE DUE:	<u>September 7, 2018</u>
FINDING No.:	<u>2</u>	RECOMMENDATION:	<u>2</u>

Management should ensure that dismissals are 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: _____



Signature: _____ **Date:** _____