

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

October 23, 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
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for the month of August 2018
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for August 2018
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for August 2018
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for August 2018
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Anzaldua's Park Monthly Fee Report for August 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 August 2018
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for August 2018
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for August 2018
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Report for August 2018
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for August 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for July 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for July 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for July 2018
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for August 2018
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for August 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for August 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for August 2018
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for August 2018
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for August 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for August 2018
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for August 2018
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for August 2018
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for August 2018
Mr. Omar Romero, City Manager, City of Penitas	City of Penitas TIRZ No. 1 Report No. 2017-28
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	August 2018 Delinquent Tax Attorney Payment Request Report No. 2018-75
Ms. Angie Chapa, Law Librarian	Cash Count Audit No. 2018-80
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	McAllen Health Clinic Cash Count Report No. 2018-536

HIDALGO COUNTY DISTRICT JUDGES

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

JAIME E. TIERNA
JUDGE, 91ST D.C.

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

ROSE QUERRA 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, 381ST D.C.

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


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

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

The Hon. Laura Hinojosa, Hidalgo County District Clerk

Cash Count Report No. 2018-561

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TIERINA
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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EDINBURG, TEXAS 78539

October 10, 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 month of August 2018

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of August 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 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.

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

HIDALGO COUNTY DISTRICT JUDGES

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

JAIMÉ E. TUERINA
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

MARIO E. RAMÍREZ, JR.
JUDGE, 312TH D.C.

NOÉ GONZÁLEZ
JUDGE, 378TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

L. KENO VÁSQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

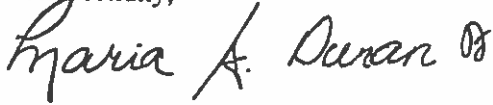
RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Conclusion:

Total collections for the month of August 2018 were \$9,438.25. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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, 33RD D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
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L. KENO VASQUEZ
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EDINBURG, TEXAS 78539

October 10, 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 August 2018

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of August 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 August 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, 82ND D.C.

JAMIE E. TIERINA
JUDGE, 91ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

MOE GONZALEZ
JUDGE, 376TH 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, 448TH D.C.

Mr. Eduardo Olivarez
October 10, 2018
Page 2 of 2

Conclusion:

Total collections for the month of August 2018 were \$19,610.00. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 273TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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EDINBURG, TEXAS 78539

October 10, 2018

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

Re: *Monthly Fee Report* for August 2018

Dear Ms. Chapa:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fee Report* for the month of 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.

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, 12th D.C.

JAME E. TIJERINA
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th 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, 388th D.C.

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

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

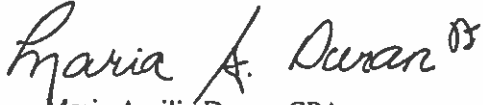
Ms. Angie Chapa
October 10, 2018
Page 2 of 2

Conclusion:

Total collections for the month of August 2018 were \$1,303.25. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

JAIMÉ E. TIERINA
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 136th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 273th D.C.

MARIO E. RAMÍREZ, JR.
JUDGE, 332nd D.C.

NOÉ GONZÁLEZ
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.

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JUDGE, 449th D.C.

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EDINBURG, TEXAS 78539

October 10, 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 August 2018

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fee Report* and supporting documentation for the month of August 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of 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.

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.

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

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

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JUDGE, 398TH D.C.

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

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

Conclusion:

Total collections for the month of August 2018 were \$4,175.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 97th D.C.

JAME E. TIJERINA
JUDGE, 97th D.C.

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

ROSE GUERRA REYNA
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October 10, 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 August 2018

Dear Commissioner Flores:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of 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.

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. SMOLETTERRY
JUDGE, 12TH D.C.

JAMIE E. TIERINA
JUDGE, 13TH D.C.

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

ROSE QUERRA REYNA
JUDGE, 20TH D.C.

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JUDGE, 27TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 44TH 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 month of August 2018 were \$600.00. 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 presentation of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

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

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

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

Recommendation:

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. Evidence that a referendum election was conducted and evidence authorizing the collection and waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TIERINA
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, 379TH 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.

Please provide a written management response to the observation noted above by October 26, 2018 using the attached Management Response 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

Enclosure: Management Response Form

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH 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, 448TH D.C.



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

AUDITEE: Anzalduas Park AUDIT NO.: _____
AUDIT: Monthly Fee Report for MANAGEMENT
August 2018 RESPONSE DUE: October 26, 2018
FINDING No.: 1 RECOMMENDATION: 1

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. Evidence that a referendum election was conducted and evidence authorizing the collection and waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the Cash Handling Guidelines and Procedures.

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 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.

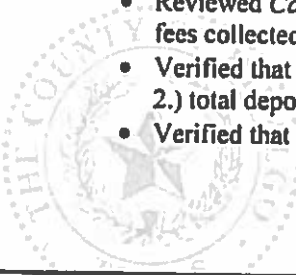
Scope:

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. SMOLETERNY
JUDGE, 12th D.C.

JANEE E. TELEPINA
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 15th D.C.

ROSIE GUERRA REYNA
JUDGE, 16th D.C.

JUAN R. PARTIDA
JUDGE, 17th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 18th D.C.

NOE GONZALEZ
JUDGE, 19th D.C.

LETICIA LOPEZ
JUDGE, 20th D.C.

L. KENO VASQUEZ
JUDGE, 21st D.C.

ISRAEL RAMON, JR.
JUDGE, 22nd D.C.

RENEE R. BETANCOURT
JUDGE, 24th 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

LIAS M. SHOLETEWY
JUDGE, 17th D.C.

JAMES E. FLEJERNA
JUDGE, 09th D.C.

J. R. "BOBBY" FLORES
JUDGE, 19th D.C.

ROSE GUERRA REYNA
JUDGE, 10th D.C.

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

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

HOE GONZALEZ
JUDGE, 57th D.C.
OVERSEER

LÉTICIA LÓPEZ
JUDGE, 34th D.C.

L. RENO VASQUEZ
JUDGE, 38th D.C.

ISRAEL RAMON, JR.
JUDGE, 03rd D.C.

RENEE R. BETHACOURT
JUDGE, 44th 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
JUDGE, 9th D.C.

JARRE E. FUERBIA
JUDGE, 10th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

WARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

RENÉE R. BETHANCOURT
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

October 10, 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 August 2018

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of August 2018 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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.

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.

JAIMÉ E. TUERHA
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMÍREZ, JR.
JUDGE, 332ND D.C.

NOÉ GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LÓPEZ
JUDGE, 389TH D.C.

L. KENO VÁSQUEZ
JUDGE, 396TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 441TH D.C.

The Honorable Celestino Avila
October 10, 2018
Page 2 of 2

Conclusion:

Total collections for the month of August 2018 were \$1,580.00. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TIJERINA
JUDGE, 83RD 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.

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 419TH D.C.

RENEE R. BETANCOURT
JUDGE, 426TH 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

October 10, 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 August 2018

Dear Constable Cantu:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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.

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. SMOLETTY
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, 23rd D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 38th D.C.

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

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


OVERSEER

Conclusion:

Total collections for the month of August 2018 were \$730.00. Based on the results of our review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIERINA 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.	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 394 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

October 10, 2018

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

Re: *Monthly Fees Report* for August 2018

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of August 2018 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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.

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, 12TH D.C.

JAIME E. TIJERINA
JUDGE, 91ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

MARCO E. RAMIREZ, JR.
JUDGE, 312TH D.C.

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 439TH D.C.

RENEE R. BETANCOURT
JUDGE, 441ST D.C.

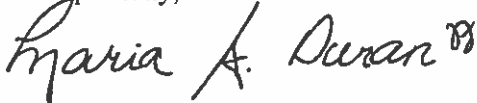
Honorable Lazaro Gallardo
October 10, 2018
Page 2 of 2

Conclusion:

Total collections for the month of August 2018 were \$27,408.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIMÉ E. TUERNA JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 126 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.	NOÉ GONZÁLEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 ST D.C.	L. KENO VÁSQUEZ JUDGE, 391 ST D.C.	ISRAEL RAMÓN, 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

October 10, 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 August 2018

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of August 2018 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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.

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. SHOLETERRY
JUDGE, 12TH D.C.

JANIE E. TIERINA
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, 312TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 388TH D.C.

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

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

Conclusion:

Total collections for the month of August 2018 were \$6,620.50. 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, 92ND D.C.

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

J. R. "BOBBY" FLORES
JUDGE, 118TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 388TH 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
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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 10, 2018

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

Re: *Monthly Fees Report* for August 2018

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the month of August 2018 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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.

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.

JAMIE E. TIJERINA
JUDGE, 91ST D.C.

J. R. "BOBBY" FLORES
JUDGE, 129TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 322ND 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, 480TH D.C.

RENEE R. BETANCOURT
JUDGE, 489TH D.C.

Conclusion:

Total collections for the month of August 2018 were \$3,889.50. 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. | JAME 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 DOMZALEZ
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. |
|---|--|---|--|--|--|---|--|--|--|--|

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 1, 2018

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

Ref: *Fee Monthly Report* for July 2018

Dear Mr. Guajardo:

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

Methodology:

In conducting our review, the following procedures were performed:

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

Conclusion:

Total collections for the month of July 2018 were \$440,721.50 Based on the results of our review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TIJERINA
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 378TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 437TH D.C.

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

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

Observation No. 1:

We noted that the July 2018 *Monthly Report* was submitted to the County Auditor's Office 15 days after the fifth day following the end of the month. According to staff, the *Monthly Report* was not submitted timely due to a heavy work load.

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

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

Recommendation:

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

Observation No. 2:

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

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

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

Recommendation:

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

Observation No. 3:

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

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

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

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 4:

We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slips since they are able to generate a report that indicates the receipts that were issued for the day.

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

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

Recommendation:

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

Observation No. 5:

We noted that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

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

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

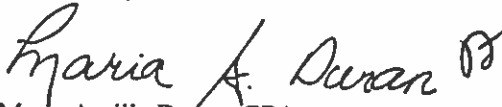
Recommendation:

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

Please provide written management responses to the observations noted above and action plans for observations 2 and 3 by October 12, 2018 using the attached Action Plan Form.

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

Respectfully,



Maria Arcilia Dufan, CPA
Hidalgo County Auditor

Enclosure: Action Plan Forms

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

J. R. "BOBBY" FLORES
JUDGE, 138TH 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, 378TH 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, 448TH D.C.

COUNTY CLERK MONTHLY FEE REPORT

JULY
2018

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

RECORDING FEES/LGC118 013,118 011,212 004,BCC36 10	
MARRIAGE LICENSES/LGC118 018 (TOTAL)	
STATE COMPTROLLER	
MARRIAGE LICENSE	# Filed# Filed
BIRTH CERTIFICATES	✓ 436 X16-1; X3-3a
BIRTH DSHS	# Filed# Filed
DECLARATION OF INFORMAL MARRIAGE	✓ 354 X16-1
UCC-FINANCING STATEMENTS/BCC9 403	# Filed# Filed
EARLY CHILDHOOD DONATION	✓ 17 X16-1
VITAL STATISTICS/LGC 118 015	# Filed# Filed
CERTIFIED COPIES/LGC 118 014	✓ 10 X16-1; X3-3a
RETURNED CHECK CHARGE/LGC 118 0215	
REFUNDS	
BEER & WINE PERMITS/ABC 61 31	
PRINTER FEES/ABC 61 38	
RECEIVED ON ACCOUNT	
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216	
DIGITAL IMAGE FEES	
CC RECORDS ARCHIVES FEE LGC 118 025	
COURTHOUSE SECURITY FUND/LGC 291 008	
VITAL ARCHIVE FEE HSC 191 0045(h)	
OVER/(SHORT)	
NEW COURTHOUSE FEE	
INTEREST EARNED	
ADJUSTMENTS	
TOTAL CHARGES AND COLLECTIONS	
LESS	
CHARGES ON ACCOUNT	
TOTAL DEPOSITED IN BANK	
LESS	
PRINTERS FEES/ABC 61 38	
BIRTH DSHS	
REFUNDS	
OVER/(SHORT)	
SUBTOTAL	

✓ \$133,626.25 X2; X6
 ✓ \$13,080.00 X; X2; X6-1
 X \$637.20 X; X2; X6-1
 X \$31.11 X; X2; X6-1
 X \$125.00 X; X2; X6-1
 ✓ \$1,050.00 X2; X6
 X \$20.00 X; X2; X6
 ✓ \$18,166.69 X2; X6-1
 \$0.00
 X \$987.75 X; X2; X3-3a; X6-1
 \$0.00
 \$0.00
 ✓ \$237,449.25 X2; X3-3a; X6-1
 X \$85,220.00 X; X2; X6-2
 X \$3,852.24 X; X2; X6-2
 X \$87,020.00 X; X2; X6-2
 X \$9,127.00 X; X2; X6-2
 X \$1,229.00 X; X2; X6-2
 X \$5.00 X; X2; X6-2; X3-3a
 X \$77,580.00 X; X2; X6-2
 \$0.00
 \$0.00

Received
Auditor's Office

✓ \$682,411.49 X2; X6; X6

✓ 241,689.99 \$62,281.99 X3-3a

\$620,129.50
440,721.50

\$0.00
\$91.71
\$987.76
-\$5.00

\$1,029.88

\$619,105.64
440,721.50

X2

\$661,807.20
\$541,215.20 X
✓ \$20.00 X; X2
✓ \$85,220.00 X; X2
✓ \$3,852.24 X; X2
✓ \$87,020.00 X; X2
✓ \$9,127.00 X; X2
✓ \$13,080.00 X; X2
✓ \$637.20 X; X2
✓ \$125.00 X; X2
✓ \$77,580.00 X; X2
✓ \$1,229.00 X; X2
987.75 X; X2
✓ 5.00 X; X2
\$661,807.20
440,721.50

DUE TO TREASURER

DISTRIBUTION:	
COUNTY CLERK FEES	1100-341-10-180-002-0-000
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000
INTEREST EARNED DSHS	1100-207-20-000-075-0-000
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216	1100-341-10-180-000-0-000
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-10-180-005-0-000
COURTHOUSE SECURITY FUND/LGC 291 008	1241-341-10-180-001-0-000
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-207-20-000-040-0-000
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-038-0-000
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-207-20-000-041-0-000
NEW COURTHOUSE FEE	1100-341-10-180-018-0-000
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)	1100-341-10-180-010-0-000
Return overages	1100-202-00-000-022-0-000
DISTRIBUTION TOTAL	1100-360-00-000-000-0-000
COUNTY AUDITOR'S FORM ARS-CC-002, PART I	
REVISED 2004	

PREPARED BY:

Berengé Alvarado 8/13/18
BERENGE ALVARADO DEPUTY CLERK DATE

APPROVAL

Arturo Guajardo, Jr. 8-13-18
ARTURO GUAJARDO, JR. COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 9/17/18 up 9/19/18 JFC 9/27/18

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2018
Observation No. 2	We were not able to verify the receipt sequence issued through Kofile. Kofile creates an order number for every type of activity recorded on Kofile (e.g., receipting, scanning, or searching); however, the Kofile "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap in the receipt sequence exists.
Recommendation No. 2	Management should continue working with Kofile representatives to create a report that will include every type of activity recorded during the month.
GOAL/ACTION ITEM:	Work with Kofile representatives to create a report that will include every type of activity recorded during the month.
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. 3	<p>As of July 2018, four company accounts (escrow accounts) reflect incorrect balances in the Company Accounts Summary Report. The balances were overstated as follows:</p> <ul style="list-style-type: none"> • Edward Abstract and Title Co., \$4.00; • Nain Engineering LLC Maps account, \$75.00; • Perdue Brandon Fielder Collins account, \$4.00; and • Spoor Engineering account, \$85.00.
Recommendation No. 3	Management should continue working with Kofile representatives to correct the errors in the escrow accounts listed above.
GOAL/ACTION ITEM:	Work with Kofile representatives to correct the errors.
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 24, 2018

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

Ref: *Criminal Fees Monthly Report* for July 2018

Dear Mr. Guajardo:

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

Scope:

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

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 488TH D.C.

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

Conclusion:

Total collections for the month of July 2018 were \$163,272.02. 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 89 receipts issued in the month of July 2018 contained errors in the allocation of fines, fees, and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A); however, the adjustments were not completed.

Some of the errors were the result of programming errors in *Odyssey* and others were due to human error. Staff was advised of the errors and the *Odyssey* programming errors (RMP and RMPPr) were corrected. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed. According to staff, they did not verify that the fines, fees, and court costs were correct prior to taking in a payment, due to an oversight. In addition, adjustments for the months of July 2016 (19); August 2016 (24); September 2016 (18); October 2016 (32); November 2016 (24); December 2016 (18); January 2017 (48); February 2017 (70); March 2017 (69); April 2017 (25); May 2017 (27); June 2017 (24); July 2017 (14); August 2017 (12); September 2017 (17); October 2017 (13); November 2017 (12); December 2017 (11); January 2018 (15); February 2018 (17); March 2018 (16); April 2018 (15); May 2018 (123); and June 2018 (96) are still pending to be completed.

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

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

Recommendation:

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

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

Observation No. 2:

We noted that the July 2018 *Monthly Report* was submitted to the County Auditor's Office 15 days after the fifth day following the end of the month. According to staff, the *Monthly Report* was not submitted timely due to heavy work load.

HIDALGO COUNTY DISTRICT JUDGES

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

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

J. R. "BOBBY" FLORES
JUDGE, 118TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 377TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332TH D.C.

NOE GONZALEZ
JUDGE, 377TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 341ST D.C.

L. KENO VASQUEZ
JUDGE, 348TH D.C.

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

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

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

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

Recommendation:

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

Observation No. 3:

We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

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

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

Recommendation:

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

Observation No. 4:

We noted that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

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

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

Recommendation:

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

Observation No. 5:

We noted that 18 of 21 Close-out Reports were submitted to the County Treasurer's Office 3 to 8 days after the bank deposit was made. According to staff, the Close-out Reports were not submitted to the County Treasurer's Office due to heavy workload. In addition, Close-out Reports are submitted to the County Treasurer's Office once a validated deposit slip is obtained. It takes 2 to 3 business days to receive the validated deposit slip since the deposits are made via armored car.

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

HIDALGO COUNTY DISTRICT JUDGES

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 or on the day the bank validated deposit slip is received.

Please provide written management responses to the observations noted above and an action plan for observation no. 1 by October 8, 2018 using the attached Action Plan Form.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

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

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JUDGE, 398TH D.C.

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

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

OVERSEER

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2018 - 07/31/2018 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	163,277.02	163,277.02
Total Adjustments Impacting Receipts	(5.00)	(5.00)
Final Fee Code Totals	163,272.02	163,272.02
-Refunds-		-288.00
Due Treasurer	\$163,272.02	
	\$162,984.02	

Hidalgo County Clerk
 Criminal Court Cost

July 2018

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

[Signature]
 County Clerk

August 13, 2018
 Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 8/11/18

[Handwritten initials and dates]
 8/11/18
 8/21/18

Received
 Auditor's Office
 2018 AUG 21 AM 10:17

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2018 - 07/31/2018 Sorted by: By receipt number

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

Criminal

Fee Code	Description	Totals	Fee Totals
Fee Code Totals for All Funds		163,272.02	163,272.02
1100-341-10-180-002-0-000	County Clerk	10,099.54	8,439.91
1100-342-10-180-001-0-000	Sheriff	6,397.04	40,000.54
1100-341-10-180-006-0-000	Stenographer	4,214.73	X2-4; X; X3
1100-341-10-180-008-0-000	Jury - County Clerk	35.92	X2-4; X; X3
1100-207-20-000-027-0-000	Judicial & Court Person. Train	0.40	X2-4; X; X3; X4
1100-207-20-000-007-0-000	Juvenile Crime & Delinquency	0.11	X2-4; X; X3; X4
1100-207-20-000-005-0-000	Time Payment - State	2,087.15	2,102.42
1100-341-10-180-017-0-000	County Clerk EFile Fee	2,286.00	2,007.15
1100-202-00-000-019-0-000	Failure to Appear-Vendor	266.69	X2-4; X; X3
1100-202-00-000-022-0-000	Refund/Overpmnt-CC	288.00	X2-4; X; X3
1100-207-20-000-009-0-000	Fugitive Apprehension Fund	1.02	X2-4; X; X3; X4
1100-207-20-000-015-0-000	Consolidated Court Costs	17,483.13	X2-4; X; X3, X4
1100-207-20-000-017-0-000	Crime Victims Comp Fund	7.11	X2-4; X; X3; X4
1100-207-20-000-019-0-000	Arrest -DPS	6.35	X2-4; X; X3
1100-207-20-000-020-0-000	Arrest - T.A.B.C.	9.98	X2-4; X; X3
1100-207-20-000-029-0-000	Correctional Mgmt Inst. of Tex	0.11	X2-4; X; X3; X4
1100-207-20-000-030-0-000	DNA Testing Fee (CCD)	20.52	X2-4; X; X3
1100-207-20-000-035-0-000	State Traffic Fee	2,703.79	X2-4; X; X3
1100-207-20-000-038-0-000	EMS Trauma Fund (CCP)	8,896.97	X2-4; X; X3
1100-207-20-000-046-0-000	Jud(CR-CC Statutory Court) to	1,786.87	X2-4; X; X3
1100-207-20-000-053-0-000	Jury Service Fund	475.61	X2-4; X; X3
1100-207-20-000-054-0-000	Judicial Support Fee - State	1,137.02	X2-4; X; X3

Received
Auditor's Office
2018 AUG 21 AM 10:17

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2018 - 07/31/2018 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

Received
 Auditor's Office
 2018 AUG 21 AM 10: 17

Criminal

Account Summary	Totals	Fee Totals
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	4,509.10	✓ 4,509.10
1100-207-20-000-059-0-000 Indigent Defense Representation	421.29	✓ 421.29
1100-207-20-000-061-0-000 Moving Violation Fee	9.08	✓ 9.08
1100-207-20-000-066-0-000 Failure to Appear-State	888.98	✓ 888.98
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,035.26	✓ 1,035.26
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,123.17	✓ 1,123.17
1100-341-10-180-003-0-000 CC Time Payment 10%	568.05	✓ 432.48
1100-341-10-180-002-0-000 Time Payment 40%	1,406.00	✓ 568.05
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	3,048.16	✓ 1,739.93
1100-341-10-180-009-0-000 CC - DA Fees	126.41	✓ 1,406.00
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	177.79	✓ 3,048.16
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	9,590.38	✓ 126.41
1100-351-20-180-001-0-000 CC - Public Defense	270.44	✓ 177.79
1100-341-10-180-006-0-000 County Clerk - Court Costs	2,165.72	✓ 9,590.38
1100-202-00-000-004-0-000 A/P Delinquent Fee	83,543.89	✓ 270.44
1100 - General Fund	4,733.73	✓ 2,165.72
1238-341-20-180-001-0-000 County Records Management	4,733.73	83,543.89
1238 - County Records Management and Preservation	533.98	✓ 4,733.73
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	533.98	✓ 533.98
1237 - County Clerk Records Management and	47,566.19	✓ 533.98
1200-351-10-180-000-0-000 CC - Fines	47,566.19	✓ 47,566.19
1200 - Road and Bridge Countywide	632.22	✓ 47,566.19
1241-341-10-180-001-0-000 Courthouse Security Fund	632.22	✓ 632.22
1241 - Courthouse Security	632.22	✓ 632.22

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2018 - 07/31/2018 Sorted by: By receipt number

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

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

Criminal

Account	Totals	Fee Totals
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	842.01	✓ 842.01
1255 - County and District Court Technology Fund	842.01	842.01
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	25,420.00	✓ 25,420.00
1225 - Pre-Trial Intervention Program	25,420.00	25,420.00

X2-4;X1;X;X3

X2-4;X1;X;X3

Received
Auditor's Office

2018 AUG 21 AM 10:18

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

Based on the type of disposition, JSE (\$4,000) and DA (\$25,000) should not be assessed.

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADCC	DA	DCCF	OEL	FSP	JSF	DNA	JUD	JUDY	OMNIC	OMNIS	OMHIV	SCOF	STFR	TP	TOTAL
COL-2018-14129	CR-18-01505-H	RIOS, IULIO CESAR (Defendant)	7/27/2018	ASSAULT CAUSES BODILY INJURY	10/16/2017	6/6/2018	25.00						4.00		15.00								286.00

Based on the type of disposition, JSE (\$4,000) and DA (\$25,000) should not be assessed. In addition, based on disposition date, OEL fee would be assessed.

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADCC	DA	DCCF	OEL	FSP	JSF	DNA	JUD	JUDY	OMNIC	OMNIS	OMHIV	SCOF	STFR	TP	TOTAL
COL-2018-13918	CR-17-02193-B	LOPEZ, ADRIAN ADAM (Defendant)	7/24/2018	PROH WEAPON KNUCKLES	12/24/2016	8/9/2017	25.00						4.00		15.00								504.00

JUD (\$15,000) should have been assessed. Once disposition has been determined, JSE (\$4,000) and DA (\$25,000) could be assessed.

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADCC	DA	DCCF	OEL	FSP	JSF	DNA	JUD	JUDY	OMNIC	OMNIS	OMHIV	SCOF	STFR	TP	TOTAL
COL-2018-12949	CR-17-08068-F	DEANDA, YANAYRA LIZETH (C)	7/9/2018	GAMBLING PROMOTION	2/23/2017	6/14/2018																	215.00

DDCF (\$500.00) and JUD (\$15,000) should have been assessed.

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADCC	DA	DCCF	OEL	FSP	JSF	DNA	JUD	JUDY	OMNIC	OMNIS	OMHIV	SCOF	STFR	TP	TOTAL
COL-2018-12983	CR-18-04940-B	FUENTES, JOHN ANTHONY (C)	7/9/2018	POSS MARIU <20Z	12/31/2017	05/23/2018																	240.00
COL-2018-13084	CR-17-11989-D	CANTU, SAMUEL ERIC, II (Com)	7/11/2018	POSS MARIU <20Z	7/26/2017	07/11/2018																	240.00
COL-2018-13550	CR-18-01345-E	Valdez, Alfredo; Chititoba (C)	7/17/2018	POSS MARIU <20Z	10/11/2017	07/19/2018																	240.00

Based on the type of offense, DDCF (\$500.00) and JUD (\$15,000) should be assessed. Once disposition has been determined, JSE (\$4,000) and DA (\$25,000) could be assessed.

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADCC	DA	DCCF	OEL	FSP	JSF	DNA	JUD	JUDY	OMNIC	OMNIS	OMHIV	SCOF	STFR	TP	TOTAL
COL-2018-12527	CR-18-00166-A	Izaguirre, Jocelyn Abocer (C)	7/27/2018	POSS MARIU <20Z	8/27/2017	07/02/2018																	215.00
COL-2018-13155	CR-18-03110-F	ZUMAYA, SAMIR OBETH (Com)	7/12/2018	POSS MARIU <20Z	11/26/2017	07/19/2018																	440.00
COL-2018-13171	CR-18-03109-F	VILLALON, JOSE ARTURO (Com)	7/12/2018	POSS MARIU <20Z	11/26/2017	07/17/2018																	440.00
COL-2018-13194	CR-18-00225-F	Mercedo, Andrew Lee (Com)	7/12/2018	POSS MARIU <20Z	9/8/2017	07/30/2018																	215.00
COL-2018-13199	CR-18-06347-A	CASTILLO, ERIC (Com; Defend)	7/12/2018	POSS MARIU <20Z	2/15/2018	07/12/2018																	215.00
COL-2018-13208	CR-18-06304-D	LAZO, ROMULO (Com; Defend)	7/12/2018	POSS MARIU <20Z	2/19/2018	07/12/2018																	215.00
COL-2018-13250	CR-17-14470-E	TURRIBIARTES, MANUEL MAI	7/13/2018	POSS MARIU <20Z	3/12/2018	07/12/2018																	240.00
COL-2018-13268	CR-17-14376-H	HERNANDEZ, YARESSI GLORIE	7/13/2018	POSS MARIU <20Z	8/27/2017	08/07/2018																	240.00
COL-2018-13297	CR-18-04930-D	HUNTER, JAZMINE LARRAIA (C)	7/13/2018	POSS MARIU <20Z	8/17/2017	07/18/2018																	215.00
COL-2018-13440	CR-18-02878-E	CHAVEZ, ALEJANDRO (Com; C)	7/13/2018	POSS MARIU <20Z	12/28/2017	06/15/2018																	215.00
COL-2018-13645	CR-18-08086-G	CASTILLO, ALEJANDRO (Com; C)	7/16/2018	POSS MARIU <20Z	11/19/2017	08/14/2018																	215.00
COL-2018-13651	CR-18-07997-G	SALAS, ROY BRADLEY (Com; C)	7/19/2018	POSS MARIU <20Z	4/2/2018	07/19/2018																	215.00
COL-2018-13653	CR-18-07997-G	GONZALEZ, JESUS, Jr. (Com; C)	7/19/2018	POSS MARIU <20Z	3/21/2018	07/19/2018																	215.00
COL-2018-13847	CR-18-01244-F	Moñroy, Alberto, Jr. (Com)	7/23/2018	POSS MARIU <20Z	4/21/2018	07/19/2018																	215.00
COL-2018-13971	CR-18-00847-E	Pena, Sophia Leonn Guajardo	7/23/2018	POSS MARIU <20Z	9/30/2017	06/25/2018																	415.00
COL-2018-14020	CR-18-01153-B	MERCADO, JUAN JESUS (Com)	7/25/2018	POSS MARIU <20Z	9/3/2017	06/27/2018																	215.00
COL-2018-14095	CR-18-05777-H	GONZALEZ, HERNANDO HURRI	7/26/2018	POSS MARIU <20Z	10/13/2017	06/27/2018																	221.00
COL-2018-14135	CR-18-01198-E	DE LA ROSA, FRANCISCO (Com)	7/27/2018	POSS MARIU <20Z	1/28/2018	06/29/2018																	215.00
COL-2018-14139	CR-18-00786-E	MONTALVO, JASON LEE (Com)	7/27/2018	POSS MARIU <20Z	10/14/2017	06/27/2018																	215.00
COL-2018-14315	CR-18-06681-F	ALVAREZ, FRANCISCO JAVIER I	7/31/2018	POSS MARIU <20Z	10/8/2017	06/27/2018																	215.00
COL-2018-13587	CR-18-07254-E	OCHOA, ANGELA NICHOLE (C)	7/31/2018	POSS MARIU <20Z	2/3/2018	07/11/2018																	415.00
COL-2018-13803	CR-18-04740-E	Belon, Hector Daniel (Com; D)	7/18/2018	POSS MARIU >20Z c=40Z	3/23/2018	07/18/2018																	215.00
COL-2018-13803	CR-18-04740-E	OLIVARES, JOSE ANGEL (Com)	7/23/2018	POSS MARIU >20Z c=40Z	3/23/2018	07/18/2018																	215.00

Based on the type of offense, DDCF (\$500.00) and JUD (\$15,000) should have been assessed.

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADCC	DA	DCCF	OEL	FSP	JSF	DNA	JUD	JUDY	OMNIC	OMNIS	OMHIV	SCOF	STFR	TP	TOTAL
COL-2018-13839	CR-17-12102-A	PACHECO, JORGE PEREZ (Com)	7/23/2018	INDECENT EXPOSURE	5/7/2017	7/10/2018																	215.00

Based on the type of offense, ADDC (\$13,000), JSE (\$9,000) and DA (\$30,000) should not be assessed. Based on judgment date, OMNI fee (\$30,000) could be assessed.

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADCC	DA	DCCF	OEL	FSP	JSF	DNA	JUD	JUDY	OMNIC	OMNIS	OMHIV	SCOF	STFR	TP	TOTAL
COL-2018-13294	CR-17-08245-H	Rodriguez, Alexander Javier (I)	7/13/2018	DRIVING WHILE INTOXICATED	4/12/2017	5/3/2018	3.00	25.00	60.00				4.00	15.00									785.10
COL-2018-13452	CR-18-00263-H	Ibarra, Dawn (Defendant)	7/16/2018	DRIVING WHILE INTOXICATED	9/12/2017	5/9/2018	3.00	25.00	60.00				4.00	15.00									796.10
COL-2018-12548	CR-17-12763-H	CARDONA, SUSAN AULEEN (De	7/2/2018	DRIVING WHILE INTOXICATED B.	7/9/2017	5/17/2018	3.00	25.00	60.00				4.00	15.00									785.10
COL-2018-13895	CR-18-00033-F	ESTRADA, LUIS CARLOS (Defen	7/24/2018	DRIVING WHILE INTOXICATED B.	9/15/2017	5/7/2018	3.00	25.00	60.00				4.00	15.00									998.10

Receipt	Cause #	Party Name	Date	Charge	Offense Description	Offense Date	Judgment Dat	ADDCC	DA	DDCF	DEL	FSP	JSF	DNA	JUD	DHA	JUD	JUDR	OMNIC	OMNIS	OMNIV	SCDF	STF	STF	TP	TOTAL
COL-2018-12918	CR-17-11089-B	Martinez, Zola Esperanza [Co	7/9/2018	INTERFER W/PUBLIC DUTIES		4/8/2017	06/13/2018																			215.00
COL-2018-13057	CR-18-01810-F	Segura, Alaida [Conn: Defend	7/10/2018	THEFT PROP >=\$100-<\$750		10/31/2017	07/10/2018																			215.00
COL-2018-13683	CR-17-06423-B	Deleon, Gilberto [Conn: Defen	7/20/2018	THEFT PROP >=\$100-<\$750		4/1/2017	07/17/2018																			215.00

Based on the type of offense ADD.C.\$53.00 and STF.\$30.00 should not be assessed. In addition, based on Judgment date, OMNI.\$30.00, SCDF.\$20.00, and Delinquent Fee should have been assessed.

Receipt	Cause	Name	Date	Offense	Off date	Judgment Dat	ADD.C	DA	DDCF	DEL	FSP	JSF	DNA	JUD	DHA	JUD	JUDR	OMNIC	OMNIS	OMNIV	SCDF	STF	STF	TP	TOTAL
COL-2018-14202	CR-17-13767-E	RODRIGUEZ, EDUARDO (Defen	7/30/2018	DRIVING WHILE INTOXICATED	8/6/2017	3/29/2018	1.00	25.00	60.00			4.00		15.00									30.00		1,517.10

Based on Judgment date, OMNI.\$30.00 should have been assessed.

Receipt	Cause	Name	Date	Offense	Off date	Judgment Dat	ADD.C	DA	DDCF	DEL	FSP	JSF	DNA	JUD	DHA	JUD	JUDR	OMNIC	OMNIS	OMNIV	SCDF	STF	STF	TP	TOTAL
COL-2018-12906	CR-17-14326-H	Clesner, Kelsey (Defendant)	7/9/2018	RESIST ARREST SEARCH OR TRAT	12/17/2017	5/9/2018		25.00				4.00													988.00

1. During the month of July there were 82 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statute indicating the waiver of the fee for PreTrial Diversion Program payments.
2. Pursuant to the Texas Judicial Branch fee schedules, Additional Court Cost (ADD.C, \$3.00) and State Traffic Fine (STF, \$30.00) should not be assessed to Driving While Intoxicated offenses. The fees are assessed to offenses under the Transportation Code. In addition, Drug Court Cost (DDCF, \$60.00) and Judicial Fund Fee (JUD, \$15.00) should be assessed on conviction, including Deferred Adjudication. Please refer to <http://www.courts.state.tx.us/publications-training/publications/fees-courts-costs/> for reference.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 24, 2018

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

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

Dear Mr. Guajardo:

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

Scope:

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

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SMOLETTERRY
JUDGE, 12th D.C.

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

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385th D.C.

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

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

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

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

Conclusion:

Total collections for the month of July 2018 were \$277,923.97. Based on the results of our review, we concluded that fees and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 8 receipts issued in the month of July 2018 contained errors in the allocation of fees and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A); however, the adjustments were not completed.

The errors were the result of the incorrect assessment of the Records Management and Preservation Fee (RMP) and the Stenographer fee (STENO). The RMP fee was over assessed by \$5.00 and the STENO fee was not assessed on cases involving a small estate case. In addition, adjustments for the months of July 2016 (19); August 2016 (26); September 2016 (19); October 2016 (24); November 2016 (14); December 2016 (14); January 2017 (19); February 2017 (20); March 2017 (26); April 2017 (23); May 2017 (24); June 2017 (21); July 2017 (18); August 2017 (3); September 2017 (2); October 2017 (4); November 2017 (2); December 2017 (1); January 2018 (3); February 2018 (1); April 2018 (2); May 2018 (13); and June 2018 (10) are still pending to be completed.

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

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

Recommendation:

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

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

Observation No. 2:

We noted that the July 2018 *Monthly Report* was submitted to the County Auditor's Office 15 days after the fifth day following the end of the month. According to staff, the *Monthly Report* was not submitted timely due to heavy work load.

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

HIDALGO COUNTY DISTRICT JUDGES

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

Recommendation:

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

Observation No. 3:

We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

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

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

Recommendation:

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

Observation No. 4:

We noted that collections are deposited 2 days after the collections are received. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

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

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

Recommendation:

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

Observation No. 5:

We noted that 18 of 21 Close-out Reports were submitted to the County Treasurer's Office 3 to 8 days after the bank deposit was made. According to staff, the Close-out Reports were not submitted to the County Treasurer's Office due to heavy workload. In addition, Close-out Reports are submitted to the County Treasurer's Office once a validated deposit slip is obtained. It takes 2 to 3 business days to receive the validated deposit slip since the deposits are made via armored car.

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.

HIDALGO COUNTY DISTRICT JUDGES

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

JAIME E. TUERNA
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.

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JUDGE, 398TH D.C.

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JUDGE, 400TH D.C.

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JUDGE, 449TH D.C.

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 or on the day the bank validated deposit slip is received.

Observation No. 6:

We noted that the *Hidalgo County Clerk Void/Adjustment Sheet* for 1 of 4 receipts voided in July 2018 was not submitted along with the *Monthly Report*. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheet* were inadvertently not submitted with the *Monthly Report*; however, a copy of the voided receipt would be provided.

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

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

Recommendation:

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

Please provide written management responses to the observations noted above and an action plan for observation no. 1 by October 8, 2018 using the attached Action Plan Form.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

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



HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 83RD D.C.

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JUDGE, 448TH D.C.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2018 - 07/31/2018 Sorted by: By receipt number

Tills: Bersy Sanchez, Iris McNamer, Otila Nava, EFile County Clerks Tili, Daniela Blanco, County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	277,341.97	277,341.97 X7-1
Total Adjustments Impacting Receipts	(20.00)	(20.00) X7-2
Final Fee Code Totals	277,321.97	277,321.97 X3-1 ; X6 ; X7-2
Less refunds		\$ 0.00
Due Treasurer	\$ 277,321.97	X ; X5-7

Hidalgo County Clerk
Civil and Probate Court Cost

July 2018

Total Receipts 277,321.97
 Draw Down Acct Pmt 1,000.00
 Draw Down Acct Withdraw 398.00
 Bank Deposit 277,923.97
 X3-1

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

[Signature]
County Clerk

August 13, 2018
Date

Received Auditor's Office

2018 AUG 21 AM 10:17

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 8/21/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2018 - 07/31/2018 Sorted by: By receipt number

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

Received Auditor's Office

2018 AUG 21 AM 10: 17

Civil Probate or Mental Health

Fee Code	Description	Totals	Fee Totals
Fee Code Totals for All Funds		277,321.97	277,321.97
1100-341-10-180-002-0-000	County Clerk	52,036.00	✓ 52,036.00 ✓ X; X3
1100-342-10-180-001-0-000	Sheriff	5,450.00	✓ 5,450.00 ✓ X; X3-1
1100-341-10-180-001-0-000	County Judge	514.00	✓ 514.00 ✓ X; X3-1
1100-341-10-180-006-0-000	Stenographer	16,900.00	✓ 16,900.00 ✓ X; X3-1
1100-341-10-180-008-0-000	Jury - County Clerk	5,320.00	✓ 5,320.00 ✓ X; X3-1
1100-341-10-180-007-0-000	Probate Judge Education	180.00	✓ 180.00 ✓ X; X3-1
1100-207-20-000-048-0-000	Indigent Civil Legal Services	8,050.00	✓ 8,050.00 ✓ X; X3 805 X4-4m ✓
1100-207-20-000-047-0-000	Probate Indigent Legal Service	600.00	✓ 600.00 ✓ X; X3 60 X4-3 ✓
1100-207-20-000-043-0-000	Judicial Fund / Civil CC Stat	31,680.00	✓ 31,680.00 ✓ X; X3-1 792 X4-4m ✓
1100-207-20-000-055-0-000	Judicial Support Fee	33,264.00	✓ 33,264.00 ✓ X; X3-1 792 X4-4m ✓
1100-207-20-000-042-0-000	Judicial Fund / Probate CC Stat	2,400.00	✓ 2,400.00 ✓ X; X3-1 60 X4-3 ✓
1100-207-20-000-001-0-000	Appellate Judicial System Fund	4,260.00	✓ 4,260.00 ✓ X; X3
1100-341-10-080-011-0-000	Dist Attorney BF Commission	75.00	✓ 75.00 ✓ X; X3
1100-341-10-180-002-0-000	Registry Administration Fee	3,054.59	✓ 3,054.59 ✓ X; X3
1100-207-20-000-037-0-000	Non Disclosure Fee	56.00	✓ 56.00 ✓ X; X3-1 2 X4-4m ✓
1100-361-11-000-006-0-000	Interest Earnings	48.88	✓ 48.88 ✓ X; X3
1100-207-20-000-069-0-000	State-Elec Filing Fee	25,950.00	✓ 25,950.00 ✓ X; X3
1100-341-10-180-017-0-000	County Clerk EFile Fee	7,568.00	✓ 7,568.00 ✓ X; X3
1100-341-10-180-019-0-000	County Clerk - Court Facilities	17,040.00	✓ 17,040.00 ✓ X; X3
1100-207-20-000-076-0-000	Jud. & Court Personnel	4,320.00	✓ 4,320.00 ✓ X; X3
	1100 - General Fund	218,766.47	218,766.47
1238-341-20-180-001-0-000	County Records Management	4,325.00	✓ 4,325.00 ✓ X; X; X3-1

864 cases X4-4m

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 07/01/2018 - 07/31/2018 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: Bersy Sanchez,Iris McNamer,Ofila Nava,EFile County Clerks Till,Daniela Blanco,

Civil Probate or Mental Health

	Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	8,520.00	✓ 8,520.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	12,845.00	12,845.00
1200-352-10-180-001-0-000 Bond Forfeitures	637.50	✓ 637.50 ✓ X; X1; X3
1200 - Road and Bridge Countywide	637.50	637.50
1239-341-10-180-001-0-000 Court Reporter Service Fee	11,880.00	✓ 11,880.00 ✓ X; X1; X3
1239 - Court Reporter Service	11,880.00	11,880.00
1241-341-10-180-001-0-000 Courthouse Security Fund	4,273.00	✓ 4,273.00 ✓ X; X; X3
1241 - Courthouse Security	4,273.00	4,273.00
1247-341-10-180-001-0-000 Law Library	27,720.00	✓ 27,720.00 ✓ X; X; X3-1
1247 - Law Library Fee	27,720.00	27,720.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,200.00	✓ 1,200.00 ✓ X; X1; X3; X4-3
1250 - Supplemental Court Guardianship	1,200.00	1,200.00

Received
 Auditor's Office
 2018 AUG 21 AM 10:17

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

July 2018 Civil Fee Testing

No Observations

July 2018 Probate Fee Testing

RMP.P was over assessed by \$5.00

Rcpt	Cause	Date	Payor	File Date	RMP.P	TOTAL
2018-034822	P-37,365	7/17/2018	Jones, Janette C.	2/17/2016	\$ 10.00	361.00

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

Receipt	Cause	Date	Payor	File Date	STENO	TOTAL
2018-032292	SE-2143	7/2/2018	BOWLS, VERONICA	7/2/2018	-	195.00
2018-032420	SE-2144	7/2/2018	GOWER, JAMES L	7/2/2018	-	195.00
2018-033165	SE-2145	7/9/2018	LOPEZ, PEDRO, Jr.	7/9/2018	-	195.00
2018-034504	SE-2146	7/16/2018	BALLI, BERNABE	7/16/2018	-	195.00
2018-034655	SE-2147	7/16/2018	FUDGE, THOMAS E	7/16/2018	-	195.00
2018-036418	SE-2148	7/24/2018	Gonzalez, Armandina	7/24/2018	-	197.00
2018-036664	SE-2149	7/26/2018	MEDRANO, MAGDALENO VILLANUEVA	7/26/2018	-	195.00

COUNTY of HIDALGO



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

EDINBURG, TEXAS 78539

October 9, 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 August 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 August 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 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.

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

LIAS M. SINGLETERRY
JUDGE, 92nd D.C.

JAME 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, 389th D.C.

L. KENO VASQUEZ
JUDGE, 396th D.C.

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

RENEE R. BETAN COURT
JUDGE, 446th 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 received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of August 2018 were \$54,707.25. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 8 of 461 transactions in August 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), June 2018 (52), and July 2018 (72) 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 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 disposition date (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

Observation No. 2:

Properly completed copies of the May 2013 and August 2013 through August 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

We noted that 2 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 24, 2016 (1) and June 27, 2016 (1) (see Exhibit B). The bond received on June 27, 2016 has not been forfeited, as of today. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 4:

We noted that the August 2018 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late since she was preparing the June 2018 and July 2018 *Monthly Reports* and *School District Schedules*.

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.

HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TIJERINA
JUDGE, 95TH 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.
TWYFFRAFF

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.

Recommendation:

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

Observation No. 5:

We noted that 2 of 23 Close-out Reports were submitted to the County Treasurer's Office 3 to 4 days after the bank deposit was made. According to the Court Coordinator, the Close-Out Reports were not submitted timely due to a heavy workload that did not allow for the reports to be completed.

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 17 of 41 online credit card transactions processed during the month of August 2018 were receipted 2 to 4 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to being under staffed.

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

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

Recommendation:

Management should ensure that the Court Coordinator verifies that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above and action plans for observation 1 through 3 by October 19, 2018 using the attached Action Plan Forms.

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*, Exhibit A, and Action Plan Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE QUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.

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.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018
Observation No. 1	<p>We noted that 8 of 461 transactions in August 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), June 2018 (52), and July 2018 (72) are still pending to be completed.</p>
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 disposition date (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 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 August 2018
Observation No. 2	Properly completed copies of the May 2013 and August 2013 through August 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 No. 2	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 August 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 No. 3	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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-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) JP11-2018-03676 ⁴ THRU JP11-2018-04127 ⁴ \$ 54,707.15 ²⁵ X107

LESS: COST ON DEPOSIT _____ X7✓

ADD: COST ON DEPOSIT LIQUIDATED _____ X7✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 54,707.15 ²⁵

Less: Total amount of remittances to County Treasurer (From Part II) 55,119.25 (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) -54,707.15

\$ (412.00) X4-E
Pn

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 54,707.15	B1✓
Add: Previous Month's Bond Overtransfer <u>May 2016 + Jun 2016</u>	<u>412.00</u>	ExB✓
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	<u>55,119.25</u> (A)	
	<u>\$ Pn -54,707.15</u>	

PREPARED BY: Rafina Surtanta

DATE: 9/12/2018

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

Gilberto Saenz 9-12-18
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 03/2016

SEP 13 2018

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 09/20/18 10/1/18

[Signature]
9/10/18

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Invoiced Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LCG 113 004, PC 12.23		1200-351-10-061-000-0-000	\$ 13,313.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	324.85
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	150.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	725.00
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102 017 (b)		1241-341-10-060-001-0-000	842.16
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102 017		1245-341-10-061-000-0-000	276.73
Justice Court Technology Fund (\$4)		C.C.P. Art. 102 0173		1242-341-10-060-000-0-000	1,114.88
Time Payment - @40% OF \$25 00 (\$10.00)		LCG 133 103 (d)		1100-341-10-060-001-0-000	29.21
Time Payment - @ 10% of \$25 00 (\$2.50)		LCG 133 103 (e)		1100-341-10-060-002-0-000	7.30
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102 072		1100-341-10-060-003-0-000	582.00
Motor Vehicle Adm. Fee (\$10-\$20) (The amount of fee for Exp. DL, Exp. Exp. Lic., Exp. Exp. Lic.)		TRC Sec 548 603, 521 026, 502 407		1100-341-10-060-004-0-000	80.00
Teen Court Program Adm. Fee (Up to \$10 00)		C.C.P. Art. 45 052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	564.32
Deferred Disposition			564.32		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45 051 (f)			
Support of Judiciary Fund (\$ 60)		LCG 133 105		1100-341-10-060-009-0-000	166.66
Traffic Fee (\$3)		TRC 542 403		1100-341-10-061-000-0-000	574.68
Child Safety (\$20-\$25)		C.C.P. Art. 102 014 (e)		1100-341-10-060-011-0-000	437.60
Failure to Appear (\$4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 302 010(a)		1100-341-10-140-049-0-000	2,488.23
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-341-10-060-013-0-000	244.85
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. (\$5)		C.C.P. Art. 102 051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102 016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2 50)		C.C.P. Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	1.50
Operators and Chauffeurs License Fund (\$75)		TRC 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25 00 (\$12 50)		LCG 133 103 (b)		1100-207-20-000-005-0-000	36.52
Juvenile Crime and Delinquency Fund (\$ 5 25, \$ 5 50)		C.C.P. Art. 102 073(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102 082		1100-207-20-000-008-0-000	5.08
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 (\$40)		C.C.P. 102 075 (a) 3/ LCG 133 102		1100-207-20-000-013-0-000	11,182.97
Compensation Victims Of Crime Fund (\$5, \$5, \$15, \$35)		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 (\$ 30)		C.C.P. Art. 102 073		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 542 403		1100-207-20-000-035-0-000	5,686.86
Jury Service Fee (\$4)		C.C.P. Art. 102 0045		1100-207-20-000-053-0-000	1,114.88
Support of Judiciary Fund (\$5 40)		LCG 133 105		1100-207-20-000-054-0-000	1,481.13
Birth Certificate Fee (\$1 80)	28	HSC 191 023(i)		1100-207-20-000-039-0-000	50.40
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45 0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LCG 133 107GC 102 023		1100-207-20-000-059-0-000	536.88
Moving Violation Fee (\$0 10)		C.C.P. Art. 102 022GC		1100-207-20-000-061-0-000	-
Safety Seat Violation Fee (\$0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	21.13
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	1,070.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-207-20-000-073-0-000	244.85
Texas Home Visiting Program Contribution (\$5)		HSC 191 0045(LCG 118 018 (e)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES; STATE - Civil					
D P S (\$3, \$5, \$35, \$50)	107	C.C.P. Art. 102 011		1100-207-20-000-076-0-000	535.00
T A B C (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1,272.74
P K W L (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
U T P A (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	15.00
				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES; COUNTY					
Sheriff Fees:		LCG 118 131			
Constable Fees:				1100-342-10-060-001-0-000	30.00
Precinct #1				1100-342-10-291-000-0-000	6,473.78
Precinct #2				1100-342-10-292-000-0-000	6,418.28
Precinct #3				1100-342-10-293-000-0-000	550.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	8.04
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees-Out of County Service Fees D10-1 on Enforcement Agencies		C.C.P. Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	-
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
				1100-341-10-060-001-0-000	2,773.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LCG 118 121/118 122			
Debt Claims Fee (Justice Court Filing Fee) (\$25)		LCG 118 121/118 122	2,675.00		
Landlord & Tenant Eviction Filing Fee (Fireable Entry & Detainer Courts) (\$25)		LCG 118 121/118 122			
Transcript Fees (\$10)		LCG 118 121/118 123 (b)			
Abstract Fees (\$5)		LCG 118 121/118 123 (c)			
Autopsy Fees					
Writ Filing Fee (\$5 per page)		LCG 118 121/118 123 (d)	65.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LCG 118 121/118 123 (e)	33.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LCG 118 121			
Probable Cause Tow. Hearing Fee (\$20)		LCG 101 141			
Birth Certificates (\$22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	565.60
Birth Certificates (\$20 each, each add'l \$3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	113.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045(b)		1100-341-10-060-008-0-000	43.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 504 1(b)/ C.C.P. 102 004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 54,707.25

THIS REPORT IS FOR THE USE OF THE COUNTY AUDITOR BEFORE THE FIFTH DAY OF THE FOLLOWING MONTH (LCG 114 001)
COUNTY AUDITOR'S FORM 207-20-4 REVISED 2-11

SEP 13 2018
HIDALGO COUNTY
AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 09/20/18

Handwritten notes and checkmarks on the right side of the page, including 'X1', 'X2', 'X3-A', and various checkmarks.

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

What happened to the following birth certificates: 4847, 4816, and 4849? If voided, please provide a copy of the voided certificate to the Auditor's office

What happened to the following death certificates: 6684 and 6685? If voided, please provide a copy of the voided certificate to the Auditor's office

Receipt Number	Case Number	Offense	Off Date	Date	CCC	CHS	CHSJF	CO	CR	CRF	DPS	IDRF	JCTF	JSF	LEM	LEO	LTF	MVF	SCO	SJFC	SJFS	STF	TPDC	TPDS	TPW	TPWF	UTFC	WFC	TOTAL		
JP11-2018-03961	97-47387	Speeding	1/16/1997	8/24/2018				8.0							0.5	1	2		20										31.50		
Based on the offense date, CR \$5 should not have been assessed.																															
JP11-2018-03730	EJ06-50282	No Hunter Ed Cert	12/15/2005	8/6/2018	40.0	3.00		8.4	5				4.00	4.00			2		20	0.60	3.40							47.6	50	188.00	
TPWF (85%) and CO (15%) split incorrectly, should be TPWF \$1.70 and CO \$0.30.																															
JP11-2018-03984	CR10-092365	No Fishing Lic (Req)	4/24/2010	8/27/2018	40.0	3.00	1.00	1.0				2.00	4.00	4.00			2			0.60	5.40							5	1.0	69.00	
Based on offense type, MVF \$0.10 should have been assessed.																															
JP11-2018-03963	TR18-2725-711	Safety Seat, Child Pass <8	4/12/2018	8/24/2018	40.0	3.00	1.00	50.0		50	5.0	2.00	4.00	4.00			2		20	0.60	5.40	30	1.00	1.00				3.00	222.00		
Based on the appear by date, SCOF \$20 should have been assessed.																															
JP11-2018-04039	TR18-0904-711	Fail to Maintain Fin'l Resp	1/19/2018	8/28/2018	40.0	3.00	1.00				5.0	2.00	4.00	4.00			2			0.60	5.40								69.00		
JP11-2018-03810	TR18-1428-711	Speeding	2/22/2018	8/10/2018	40.0	3.00	1.00	27.0			5.0	2.00	4.00	4.00			2	0.1		0.60	5.40	30	1.00	1.00				3.00	129.10		
JP11-2018-03826	TR18-4372-711	Speeding	4/22/2018	8/13/2018	0.87	0.06	0.02	102.9			0.1	0.04	0.08	0.08			2			0.01	0.11	0.63	0.02	0.02				0.06	107.00		
Based on the appear by date, SCOF \$20 should not have been assessed.																															
JP11-2018-04119	TR17-4132-711	No DL (Unl)	6/16/2017	8/31/2018	40.0	3.00	1.00				5.0	2.00	4.00	4.00			2	0.1	20	0.60	5.40							1.00	89.10		

**Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of August 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>

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

October 9, 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 August 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 August 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 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.

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. SCHOLETERRY
JUDGE, 92ND D.C.

JANIE 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, 273TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322ND 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. BETANCOURI
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 received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- 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 August 2018 were \$42,906.55. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 8 of 57 transactions reviewed in August 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, the adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

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

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

Recommendation:

Management should ensure that all pending adjustments are completed. In addition, management should 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 disposition date (judgment date) are entered in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

HIDALGO COUNTY DISTRICT JUDGES

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Observation No. 2:

Copies of the April 2014 through August 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 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 of 1 kiosk credit card transaction was receipted 49 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 not receipted timely due to an oversight.

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

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

Recommendation:

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

Observation No. 4:

We noted that the August 2018 *Monthly Report* was submitted to the County Auditor's Office 4 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time due to a misunderstanding on the submittal date.

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.

HIDALGO COUNTY DISTRICT JUDGES

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 by October 25, 2018 using the attached Action Plan Forms.

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*, Exhibit A, and Action Plan Forms.

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018
Observation No. 1	<p>We noted that 8 of 57 transactions reviewed in August 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, the adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) are still pending to be completed.</p>
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
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 August 2018
Observation No. 2	Copies of the April 2014 through August 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.
Recommendation No. 2	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

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

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
Country Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-062-000-0-000	\$ 7,116.05
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	87.50
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	739.52
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-062-000-0-000	229.35
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	966.01
Time Payment - @40% OF \$25 00 (\$10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	312.62
Time Payment - @ 10% of \$25 00 (\$2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	78.16
Administrative Local Transaction Fee (\$2)		C C P Art. 102 072		1100-341-10-060-003-0-000	531.47
Motor Vehicle Adm. Fee (\$10-\$20) (Charteral Fee for Exp. DL, Exp. Insp. Cert., Exp. Air Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-062-000-0-000	596.80
Deferred Disposition		C C P Art. 45 051	466.80		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 05 11(f)	130.00		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	137.58
Traffic Fee (\$3)		TRC 542 403		1100-341-10-062-000-0-000	507.37
Child Safety (\$20-\$25)		C C P Art. 102 014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	82.96
Scowlaw Fee (\$20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,776.29
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	206.98
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C C P Art. 102 051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund (\$2 50)		C C P Art. 102 015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (\$1, \$1 50, \$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	3.50
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	390.78
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	4.75
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	60.00
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	9,584.02
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art. 56 53 (2)& (3)		1100-207-20-000-017-0-000	195.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	22.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	3.50
Indigent Legal Services Fee-JP (\$6)	84	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	504.59
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542 403		1100-207-20-000-035-0-000	4,833.58
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	921.24
Support of Judiciary Fund (\$5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,228.44
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 05 11 (c-1)		1100-207-20-000-057-0-000	0.00
Indigent Defense Representation Fund (\$2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	448.78
Moving Violation Fee (\$0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	18.31
Safety Seat Violation Fee (\$0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	414.83
Electronic Filing Fee - Civil (\$10)		GC 101 141/GC 51 851		1100-207-20-000-070-0-000	840.98
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	206.98
Texas Home Visiting Program Contribution (\$5)	84	HSC 191 004B/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	84	GC 51 971 (a)		1100-207-20-000-076-0-000	420.49
ARREST WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C C P Art. 102 011		1100-207-20-000-019-0-000	1559.70
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	9.43
Constable Fees:				1100-342-10-291-000-0-000	5607.12
Precinct #1				1100-342-10-292-000-0-000	5,957.12
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	(5.00)
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					-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-062-019-0-000	124.43
Delinquent Attorney Fee		C C P Art. 103 003(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,132.94
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	2,102.45		-
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)	5.49		-
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	20.00		-
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118 121/118 123 (e)	5.00		-
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			-
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:					\$ 42,906.55

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

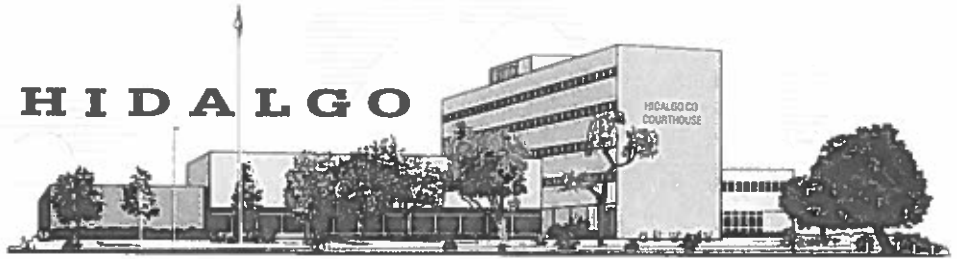
47 10/3/18 2/10/5/18

JUSTICE OF THE PEACE JESUS MORALES
 Schedule of Adjustments
 for the Month Ended August 31, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSIP	CMIT	CO	CVCA	DPS	DPSR	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARR	WFCONSTI	WFDPST	TOTAL		
3030	0754112	8/3/2018	no safety belt	1/31/2002	11/18/2003	17	3	0.5	0.5	15	5	5	5	5	0.5	2	4	2	2	20	20	20	20	20	3	100	3	100	3	100	3	100	3	100	177		
<p>based on offense, SV50 should NOT be assessed.</p>																																					
3105	3522112	8/10/2018	no safety belt	8/5/2002	8/10/2018	17	3	0.5	0.5	25	15	5	5	5	0.5	2	4	2	2	20	20	20	20	25.00	3	25.00	3	25.00	3	25.00	3	25.00	3	25.00	50	177	
<p>based on the disposition date, time payment should be assessed.</p>																																					
3106	3523112	8/10/2018	insurance	8/5/2002	6/23/2003	17	3	0.5	0.5	175	15	5	5	5	0.5	2	4	2	2	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	299
3097	1991112	8/9/2018	speeding	4/13/2003	4/25/2003	17	3	0.5	0.5	51	15	5	5	5	0.5	2	4	2	2	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	178	
3098	1992112	8/9/2018	no driver license	4/13/2003	4/25/2003	17	3	0.5	0.5	66	15	5	5	5	0.5	2	4	2	2	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	190	
<p>TF was under assessed.</p>																																					
3012	2345112	8/13/2013	safety seat	7/13/2013	4/17/2015	25.2	1.89	0.63	12.5	3.15	1.27	2.52	2.52	1.26	0.07	12.61	0.37	3.4	18.9	12.5	2.5	10	12.5	12.5	2.5	10	12.5	1.69	12.5	1.69	31.52	31.52	31.52	317.2			
<p>base enter disposition date.</p>																																					
3223	J12	8/20/2018	without safety	7/12/2018	7/12/2018	40	3	1	999	5	2	5	5	5	2	4	4	4	2	0.1	0.6	5.4	30	30	30	30	1	1	1	1	1	1	1	1	1	1	202
3315	J12	8/27/2018	speeding	7/18/2018	7/18/2018	40	3	1	999	5	2	5	5	5	2	4	4	4	2	0.1	0.6	5.4	30	30	30	30	1	1	1	1	1	1	1	1	1	1	102.1

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

October 1, 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 August 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 August 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 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.

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 of December 1, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs collected were properly allocated and reported 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.

JAME 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, 441TH 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 received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of August 2018 were \$104,774.48. 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 August 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), June 2018 (8), and July 2018 (7) 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.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

Copies of the June 2014 through August 2014 and April 2015 through August 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 3 of 78 online credit card transactions were receipted 5 days after the date of transaction and 1 of 90 inhouse credit card transactions was receipted 34 days after the date of transaction. According to the Court Coordinator, the online and inhouse credit card transactions were not receipted in a timely manner due to an oversight. 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.

HIDALGO COUNTY DISTRICT JUDGES

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 and an action plan for observations 1 and 2 by October 12, 2018 using the attached Action Plan Forms.

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*, Exhibit A, and Action Plan Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

JAIMÉ E. TIJERINA
JUDGE, 93RD D.C.

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

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MARIO E. RAMÍREZ, JR.
JUDGE, 332ND D.C.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

RENÉE R. BÉTAHCOURT
JUDGE, 449TH D.C.

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

PBC

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

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) <u>JP21-2018-05348</u> [✕] THRU <u>JP21-2018-06224</u> [✕]	104,774.48 ✓ S 104,794.48 ✓
Sheriff's "D" Report	(Receipt #s) _____ THRU _____	x 9-01
LESS: COST ON DEPOSIT		<u>0.00</u> - x 2 ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>0.00</u> - x 2 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		104,774.48 ✓ <u>S 104,794.48</u> x 3
Less: Total amount of remittances to County Treasurer (From Part II)		104,774.48 (S)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>S 0.00</u> -20:00 x 4-02

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	S 104,774.48	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	<u>S 104,774.48</u> (S)	

PREPARED BY: OFELIA ORTIZ FLORES *OF*

DATE: 9-7-18

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: En 9/20/2018 *DC*
9/27/18

Bobby Contreras 9/7/18
JUSTICE OF THE PEACE DATE

x2

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issues Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-063-000-0-000	\$ 36,276.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPW 12 107		1100-207-20-000-012-0-000	340.00
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-025-0-000	275.00
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 (a) (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	1,259.57
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1243-341-10-063-000-0-000	415.86
Justice Court Technology Fund (\$4)		C C P Art. 102 017 (3)		1242-341-10-060-000-0-000	1,675.42
Time Payment - @ 40% OF \$25.00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee (\$2)		C C P Art. 102 072		1100-341-10-060-003-0-000	840.00
Motor Vehicle Adm. Fee (\$10-\$20) <small>(Domestic Fee for Exp. Int.; Exp. Imp. Cert., Exp. Mv. Reg.)</small>		TRC Sec 548 905, 521 026 502 407		1100-341-10-060-004-0-000	300.00
Teen Court Program Adm. Fee (Up to \$10.00)		C C P Art. 48 052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	130.00
Deferred Disposition		C C P Art. 49 031	\$ -		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	\$ 120.00		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	240.51
Traffic Fee (\$3)		TRC 542 403		1100-341-10-063-000-0-000	648.00
Child Safety (\$20-\$25)		C C P Art. 102 014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706 006/TRC 706 007, (4)(2)		1100-341-10-060-012-0-000	24.00
Scowlaw Fee (\$20)		TRC 502 013(a)		1100-341-10-142-049-0-000	1,637.12
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	494.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C C P Art. 102 051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C C P Art. 102 015		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2 \$0)		C C P Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3 \$0)		Govt Code Sec. 415 042		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)		1100-207-20-000-003-0-000	37.50
Juvenile Crime and Delinquency Fund (____ \$ 25, ____ \$ 50)		C C P Art. 102 075 (m)		1100-207-20-000-007-0-000	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	10.00
Consolidated Court Costs Fund (\$40)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	16,748.26
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C C P Art. 56 35 (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	3.00
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)	422	Govt Code Sec. 101 141 (2), (B)		1100-207-20-000-004-0-000	2,532.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542 403		1100-207-20-000-035-0-000	6,450.00
Jury Service Fee (\$4)		C C P Art. 102 004 (5)		1100-207-20-000-033-0-000	1,663.42
Support of Judiciary Fund (\$5-\$3)		LGC 133 105		1100-207-20-000-034-0-000	2,245.62
Birth Certificate Fee (\$1 \$0)		HSC 191 022 (b)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C C P Art. 45 051 (e-1)		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133 107/CC 102 023		1100-207-20-000-039-0-000	831.71
Moving Violation Fee (\$0 \$0)		C C P Art. 102 022, CC		1100-207-20-000-061-0-000	29.50
Safety Seat Violation Fee (\$0 \$5) <small>(on or before September 21, 2011)</small>		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/TRC 706 007, (4)(2)		1100-207-20-000-066-0-000	120.00
Electronic Filing Fee - Civil (\$10)		GC 101 1411/CC 51 551		1100-207-20-000-070-0-000	4,220.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	404.00
Texas Home Visiting Program Contribution (\$5)		HSC 191 004/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	422	CC 51 571 (a)		1100-207-20-000-076-0-000	2,110.00
ARREST WARRANT FEES: STATE					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C C P Art. 102 011		1100-207-20-000-019-0-000	1,985.00
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	10.00
Texas Comprollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 114 131		1100-342-10-060-001-0-000	50.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	200.00
Precinct #2				1100-342-10-292-000-0-000	5825.00
Precinct #3				1100-342-10-293-000-0-000	5890.00
Precinct #4				1100-342-10-294-000-0-000	150.00
Precinct #5				1100-342-10-294-000-0-000	375.00
District Attorney Fees				1100-342-10-295-000-0-000	75.00
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	50.00
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Code Enforcement Precinct #2				1100-342-20-060-001-0-000	-
Due to Others				1100-342-10-060-004-0-000	-
Warrant Fees Out of County Service Fees D70 Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	135.00
Due to Others				1100-202-00-000-009-0-000	150.00
Resumption				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase (\$6)		TC 706 006/TC 706 007, (1)(2)		1100-202-00-063-019-0-000	36.00
Delinquent Attorney Fee		C C P Art. 103 003 (b)		1100-202-00-000-004-0-000	3,178.99
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	10,738.00
Small Claims Court Filing Fee (\$25)		LGC 114 121 114 122	\$ -		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 114 121 114 122	10,550.00		
Landlord & Tenant Eviction Filing Fee (Possible Entry & Detainer Court) (\$25)		LGC 114 121 114 122	-		
Transcript Fees/Appeal Fee (\$10)		LGC 114 121/114 123 (b)	-		
Abstract Fees (\$3)		LGC 114 121 114 123 (c)	5.00		
Writ Filing Fee (\$5)		LGC 114 121 114 123 (d)	180.00		
Issuing other Documents (\$1 1st pg., .25 for each add'l pg)		LGC 114 121 114 123 (e)	3.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 114 121	-		
Probable Cause Tow. Lifting Fee (\$2)		LGC 101 141 (1)	-		
Birth Certificates (\$22 each)		HSC 191 004 (3) (1)		1100-341-10-060-001-0-000	-
Deaths Certificates (\$20 each, each add'l \$3)		HSC 191 004 (3) (1)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 004 (3) (1)		1100-341-10-060-001-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. R. 612 501 1, b)		1100-341-10-060-006-0-000	-

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

DATE: 26 9/20/2018
1/29/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER \$ 104,774.48

104,774.48
2018-09-22

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

Receipt Number	Case Number	Date	Offense	Disposition Date	Off date	CCC	CHS	CHSJP	CO	DEL	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SOr	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	TOTAL				
Please enter the disposition date.																																				
JP21-2018-	CR-3744-																																			
05421	09-21	8/2/2018	check	issuance of bad	11/12/2008	34.26	2.57	0.86					1.71	3.42	3.42	4				17.12	0.51	4.62													72.49	
05379	J21	8/1/2018	no driver license		6/26/2018	40	3	1	65.9		5	2	4	4	2	0.1					0.6	5.4													135	
Based on disposition date, time payment should be assessed.																																				
JP21-2018-	TR17-8785-																																			
05750	J21	8/13/2018	no safety belt		10/12/2017	40	3	1	50		5	2	4	4	2					20	0.6	5.4		30												172
05351	J21	8/1/2018	speeding		4/5/2018	40	3	1	47.9		5	2	4	4	2	0.1					0.6	5.4		30												150
05451	J21	8/3/2018	no driver license		5/7/2018	40	3	1	65.9			2	4	4	2	0.1					0.6	5.4	5													135
05790	J21	8/15/2018	license plates	display expired	4/29/2018	40	3	1	52.9			2	4	4	2						0.6	5.4	5												121.9	
Delinquent was under assessed \$17.31.																																				
JP21-2018-	TR15-0423-																																			
05521	J21	8/7/2018	speeding		6/16/2015	40	3	1	48	60.03	5	2	4	4	2	0.1		4	20	6	20	0.6	5.4	30	2.5	10	1	1	12.5	3	50	335.13				

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018
Observation No. 1	<p>We noted that 7 receipts issued in August 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), June 2018 (8), and July 2018 (7) 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.</p>
Recommendation #	<p>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:</p> <ul style="list-style-type: none"> • 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 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 August 2018
Observation No. 2	Copies of the June 2014 through August 2014 and April 2015 through August 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.
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

October 9, 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 August 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 August 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 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.

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA
JUDGE, 204TH 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.

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

Conclusion:

Total collections for the month of August 2018 were \$123,538.60. 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 11 of 124 transactions reviewed in August 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of 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), May 2018 (6), and July 2018 (5) 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 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 disposition date (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

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 August 2018 have not been submitted to the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

We noted that 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*. The Auditor's Office confirmed that 10 of 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.

HIDALGO COUNTY DISTRICT JUDGES

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.

Observation No. 5:

We noted that collections for 14 of 23 days were deposited at the bank 2 to 4 days after collections were receipted. According to the Court Coordinator, deposits are not made daily due to limited staff and a heavy workload.

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

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

Recommendation:

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

Please provide written management responses to the observations noted above and action plans for observations 1 through 4 by October 26, 2018 using the attached Action Plan forms.

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*, Exhibit A and B, and Action Plan Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TIERINA
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, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.

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.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018
Observation No. 1	<p>We noted that 11 of 124 transactions reviewed in August 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of 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), May 2018 (6), and July 2018 (5) are pending to be completed.</p>
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 disposition date (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 August 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 August 2018 have not been submitted to the County Auditor's Office.
Recommendation No. 2	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 August 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 No. 3	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 August 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 No. 4	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 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

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

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP2-2 2018-05609</u> THRU <u>JP2-2 2018-06393</u>	\$ <u>123,538.60</u>
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>123,538.60</u>	X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	<u>125,988.60</u>	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	\$ <u>123,538.60</u>	<u>(2450.00)</u> X4-a10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 123,538.60	BN
Add: Previous Month's Bond Overtransfer <u>Oct 2016</u>	50.00	Ex. b v
Add: HCSO Monthly "D" Collections Report <u>July 2015</u>	2400.00	50:00 X4-b v
Total Remittances Made to the County Treasurer	\$ <u>125,988.60</u>	(A)

PREPARED BY: [Signature]

DATE: 9-4-18

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: En 9/27/2018



JUSTICE OF THE PEACE

9-4-18
DATE

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

PBC

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	45221.44
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 (i)		1100-207-20-000-028-0-000	512.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.906 (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	83.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,443.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	478.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,924.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	966.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. DL, Exp. Insur. Exp. 5th 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	1,122.79
Deferred Disposition		C.C.P. Art. 45.051	1,042.79		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	80.00		
Support of Judiciary Fund (\$ 60)		LGC 133.103		1100-341-10-060-009-0-000	286.20
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	711.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(3)		1100-341-10-060-012-0-000	48.00
Scotlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,380.00
Tuancny Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	450.00
Tuancny Court Cost (\$50)		Fam. Code 63.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES: EXPUNCTION FEE					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051	1100-34	1100-207-20-000-003-0-000	100.00
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	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19,131.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 36.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP (\$6)	215	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,290.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	7,110.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0043		1100-207-20-000-053-0-000	1,908.00
Support of Judiciary Fund (\$5.40)		LGC 133.103		1100-207-20-000-054-0-000	2,571.80
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	950.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	33.50
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	240.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,150.00
Tuancny Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	450.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	215	GC 51.971 (a)		1100-207-20-000-076-0-000	1,075.00
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,265.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	10.00
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
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	14,315.00
Precinct #3				1100-342-10-293-000-0-000	2,025.00
Precinct #4				1100-342-10-294-000-0-000	1,200.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	100.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	15.00
School District Arrest Fee				1100-342-10-060-003-0-000	25.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others:					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-064-019-0-000	72.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,682.99
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	5,375.00	1100-341-10-060-001-0-000	5,635.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		-
Landlord & Tenant Eviction Filing Fee (Forensic Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		-
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		-
Abstract Fees (\$3)		LGC 118.121/118.123 (c)	180.00		-
Writ Filing Fee (\$3)		LGC 118.121/118.123 (d)	80.00		-
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	-		-
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 Civ. Proc., Rule 504.1 (b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 123,538.60

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/27/2018
4/3/15/11/11/10/5/10

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>

**Justice of the Peace Jaime Wuinoz
Schedule of Adjustments
for the Month Ended August 31, 2018**

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSIP	CMIT	CO	CRF	CYCA	DD	DEL	DPS	DPSI	FA	IDRF	JCD	JEPT	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	SO	STF	TPDC	TPDS	UTFC	WARF	WFPREC22	TOTAL
5730	122	8/6/2018	safety seat	4/8/2018	7/10/2018	40	3	1	12.5	12.5	-	-	12.5	-	5	-	2	-	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	3	-	-	127.1
5731	122	8/6/2018	safety seat	5/4/2018	6/4/2018	40	3	1	12.5	12.5	-	-	12.5	-	5	-	2	-	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	3	-	-	127.1
5781	03-2	8/7/2018	no liability insurance	2/11/2003	6/25/2003	17	3	-	0.5	174.3	15	-	89.7	5	-	5	-	0.5	2	4	-	2	-	20	-	-	-	-	-	-	-	-	-	-	368
5702	03-2	8/3/2018	no safety belt	12/15/2003	7/17/2005	17	3	-	0.5	50	15	-	62.1	5	-	5	-	0.5	2	4	-	2	-	20	-	-	-	30	-	-	3	50	-	-	269.1
5693	122	8/3/2018	no driver license	2/16/2017	3/15/2017	40	3	1	65.9	65.9	-	-	46.5	-	5	-	2	-	-	-	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	-	-	201.5
<p>per the comment[to dismiss with proof of ins], county fine should NOT be assessed. In addition, scan and enter the motion and order to dismiss.</p>																																			
1778	122	8/7/2018	responsibility	12/22/2017						20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
<p>case enter the disposition date.</p>																																			
1882	122	8/10/2018	speeding	7/8/2017						466.9	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	3	-	-	569
<p>used on deferred disposition, CRF should NOT be assessed. Adjust CRF to deferred disposition.</p>																																			
1139	122	8/22/2018	safety seat	7/30/2018						12.5	-	-	12.5	-	5	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	3	-	-	127.1	
<p>delinquent was over assessed \$0.16. If approved by the Justice of the Peace to be refunded, please contact the Auditor's Office for instructions.</p>																																			
781	03-2	8/7/2018	no liability insurance	2/11/2003	6/25/2003	17	3	-	0.5	174.3	15	-	89.7	5	-	5	-	0.5	2	4	-	2	-	20	-	-	-	-	-	-	-	-	-	-	388
<p>delinquent was over assessed \$38.31. If approved by the Justice of the Peace to be refunded, please contact the Auditor's Office for instructions.</p>																																			
001	13-2	8/16/2018	no driver license	9/24/2013									90.93	-	-	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	5	-	-	-	-	-	50	228.03
<p>delinquent was over assessed \$38.31. If approved by the Justice of the Peace to be refunded, please contact the Auditor's Office for instructions.</p>																																			
002	13-2	8/16/2018	expired license	9/24/2013									90.9	-	-	-	-	2	-	-	4	4	2	-	20	0.6	5.4	5	-	-	-	-	-	50	227.9

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

October 9, 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 August 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 August 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 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.

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. ENOLETERRY
JUDGE, 92ND D.C.

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

J. R. "BOBBY" FLORES
JUDGE, 131TH 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. KEND VASQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 400TH D.C.

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

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to determine if 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 August 2018 were \$156,512.98. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 3 of 180 transactions reviewed in August 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. 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 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 disposition date (judgment date) 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 2015 through August 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

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 the August 2018 *Monthly Report* was submitted to the County Auditor's office 7 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time since they were short staffed.

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

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

Recommendation:

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

Observation No. 4:

We noted that 1 of 301 online credit card transactions was receipted 13 days after the date of transaction. In addition, 1 of 1 kiosk credit card transaction was receipted 25 days after the date of transaction. According to the Court Coordinator, the online credit card transaction was not receipted in a timely manner because the transaction did not appear on the Hamer Enterprises Credit Card Payment Report on the date of the payment. In addition, the kiosk credit card transaction was not receipted in a timely manner due to an oversight. 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 and action plans for observations 1 and 2 by October 26, 2018 using the attached Action Plan Forms.

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE QUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH 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 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*, Exhibit A, and Action Plan Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 430TH D.C.

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JUDGE, 448TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018
Observation No. 1	We noted that 3 of 180 transactions reviewed in August 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.
Recommendation #	<p>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:</p> <ul style="list-style-type: none"> • 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 disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the 3 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 August 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 August 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

RECEIVED BY
COUNTY AUDITOR

2018 SEP 12 AM 10 02

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

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2018-09448 ^x THRU JP31-2018-10437 ^x \$ 156,512.98 ✓
29-01

LESS: COST ON DEPOSIT

0.00 - *x 2 ✓*

ADD: COST ON DEPOSIT LIQUIDATED

0.00 - *x 7 ✓*

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

\$ 156,512.98 *x 3 ✓*

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

156,512.98 (A)

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

\$ -156,463.51

-49.47

0.00 *x 4-025*

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>-156,463.51</u>	<i>156,512.98 B, N</i>
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>156,512.98</u> (A)	
	\$ <u>-156,463.51</u>	

PREPARED BY: Debra Gonzalez *[Signature]*

DATE PREPARED: 9/10/2018 9:55

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

DC 10/5/18

[Signature]
JUSTICE OF THE PEACE

9-11-2018
DATE

THIS REPORT IS DUE TO 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 *4/10/17*

REVISED: 1/17

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

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

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issues/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-065-000-0-000	\$ 52,181.59
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 543 412, 545 413 (f)		1100-207-20-000-028-0-000	811.98
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)		CCP Art. 102.017 (b)		1241-341-10-060-001-0-000	2,446.92
Courthouse Security Fund JP (\$1)		CCP Art. 102.017		1245-341-10-065-000-0-000	815.67
Justice Court Technology Fund (\$4)		CCP Art. 102.0173		1242-341-10-060-000-0-000	3,262.57
Time Payment - @40% OF \$25 00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	580.00
Time Payment - @ 10% of \$25 00 (\$2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	145.00
Administrative Local Transaction Fee (\$2)		CCP Art. 102.072		1100-341-10-060-003-0-000	1,640.00
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. Cl. Exp. Insp. Conv. Exp. 3h. Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	230.00
Special Fees					
Deferred Disposition		CCP Art. 45 051	861.90	1100-341-10-065-000-0-000	1,140.05
Administrative Fee - "Drivers Safety Course" (\$10)		CCP Art. 45 051(f)	278.15		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	489.39
Traffic Fee (\$3)		TRC 542 403		1100-341-10-065-000-0-000	1,393.92
Child Safety (\$20-\$25)		CCP Art. 102 014 (c)		1100-341-10-060-011-0-000	66.06
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	6,036.55
Truancy Prevention and Diversion Fund (\$1)		CCP Art. 102 015		1100-341-10-060-013-0-000	796.64
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		CCP Art. 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		CCP 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 - @30% OF \$25.00 (\$12.50)		LGC 133 103 (b)		1100-207-20-000-093-0-000	725.00
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		CCP Art. 102 075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		CCP Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		CCP Art. 102 019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	32,625.71
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		CCP 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	708.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	13,939.28
Jury Service Fee (\$4)		CCP Art. 102 0045		1100-207-20-000-053-0-000	3,262.57
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	4,398.47
Birth Certificate Fee (\$1 80)		HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		CCP Art. 45 051 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133 107GC 102 023		1100-207-20-000-059-0-000	1,625.29
Moving Violation Fee (\$0.10)		CCP Art. 102 022-GC		1100-207-20-000-061-0-000	64.06
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	1,180.00
Truancy Prevention and Diversion Fund (\$1)		CCP Art. 102 015		1100-207-20-000-073-0-000	798.64
Texas Home Visiting Program Contribution (\$5)		HSC 191 0048/LGC 118 018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51 971 (a)		1100-207-20-000-076-0-000	590.00
ARREST/AVARRANT FEES: STATE		CCP Art. 102 011		1100-207-20-000-019-0-000	3,878.21
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	5.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/AVARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	145.00
Constable Fees:					450.00
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	200.00
Precinct #3				1100-342-10-293-000-0-000	5,503.00
Precinct #4				1100-342-10-294-000-0-000	155.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	150.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		CCP Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	12.00
Due to Others				1100-202-00-000-011-0-000	45.00
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		CCP Art. 101 0031(b)		1100-202-00-000-004-0-000	11,323.21
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122		1100-341-10-060-001-0-000	3,004.25
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 123/118 122	2,950.00		
Landlord & Tenant Eviction Filing Fee (Foreable Entry & Detainer Court) (\$25)		LGC 118 121/118 122			
Transcript Fees (\$10)		LGC 118 121/118 123 (b)			
Abstract Fees (\$5)		LGC 118 121/118 123 (c)	5.00		
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	45.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg)		LGC 118 121/118 123 (e)	2.25		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg)		LGC 118 121	2.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (a)3		1100-341-10-060-001-0-000	-
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	69.00
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0045 (3)(d)		1100-341-10-060-008-0-000	6.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045 (b)		1100-341-10-060-006-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504 1(b)			
		CCP 102 001			

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/28/2018

D.G. 10/5/18

RECEIVED BY
COUNTY CLERK

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 156,512.98

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

Receipt Number	Case Number	Party	Date	Offense	Disposition Date	Off date	CCC	CHS	CHSJP	CO	DEL	DPS	DPSF	IDRF	ICTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WARF	TOTAL
JP31-2018- TR16-10071	13585-J31	GUERRA-G	8/20/2018	responsibility	11/29/2016	10/27/2016	40	3	1	175	-	-	5	2	4	4	2	-	-	0.6	5.4	-	1	1	-	-	244
JP31-2018- TR16-8702-09568	J31	MOJICA, M	8/3/2018	no driver license	8/29/2016	7/26/2016	40	3	1	65.9	61.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	50	266.5
<u>TPDC and TPDS should be split \$1.00 each.</u>																											
JP31-2018- CR14-09695	0993-J31	GONZALEZ	8/7/2018	speeding	8/7/2018	2/22/2014	40	3	1	-	36.63	5	-	2	4	4	2	0.1	20	0.6	5.4	30	-	2	3	-	158.73

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

October 9, 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 August 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 August 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 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.

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, 82ND D.C.

JANIE 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.

MARCO E. RAMPEZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to determine if all credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and 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 August 2018 were \$139,199.26. 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 38 of 1,727 transactions in August 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); June 2018 (96); and July 2018 (100) 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:

- 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.

HIDALGO COUNTY DISTRICT JUDGES

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JAIMÉ E. TIJERINA
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131ST D.C.

ROSE QUEJRA PEYNA
JUDGE, 204TH D.C.

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

MARIO E. RAMÍREZ, JR.
JUDGE, 312ND D.C.

NOE GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KEINO VÁSQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

RENEE R. BELTANCOURT
JUDGE, 443RD D.C.

- 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 disposition date (judgment date) 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 August 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 on September 2015 and October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bonds have not been forfeited due to issues encountered with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

Observation No. 4:

We noted that collections for 5 of 23 days were deposited at the bank 2 to 6 days after collections were received. 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 11 of 23 Close-out Reports were submitted to the County Treasurer's Office 2 to 7 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office on a daily basis due to deposits not being deposited on a daily basis.

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 11 of 235 online credit card transactions processed during the month of August 2018 were received 4 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not received timely due to under staffed.

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

Failure to ensure that credit card transactions are promptly received 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 received and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above and action plans for observations 1 through 3 by October 26, 2018 using the attached Action Plan Forms.

HIDALGO COUNTY DISTRICT JUDGES

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at 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*, Exhibits A and B, and Action Plan Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

JAIMÉ E. TIERRA
JUDGE, 93RD D.C.

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

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JUDGE, 449TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018		
Observation No. 1	<p>We noted that 38 of 1,727 transactions in August 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); June 2018 (96); and July 2018 (100) are still pending to be completed.</p>		
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification. 		
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 August 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 2014 through June 2014 and September 2014 through August 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.
Recommendation No. 2	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 August 2018
Observation No. 3	We noted that 7 cash bonds (see Exhibit B) posted on September 2015 and October 2016 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 No. 3	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 7 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

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2016-06914 THRU JP32-2016-08254 \$ 139,199.26 ✓ X10-A1
~~139,022.89~~

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

LESS: COST ON DEPOSIT _____ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED _____ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) _____ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) \$139,432.06 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas) (232.80) X4-M ✓
~~139,022.89~~
71

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$139,199.26	B 1 ✓
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds Sept. '15 and Oct. '16</i>	232.80	Ex B ✓
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	<u>\$139,432.06</u>	(A) ✓

PREPARED BY: [Signature] DATE PREPARED: 9-5-18

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

Marcos Ochoa 9-5-18
JUSTICE OF THE PEACE DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 9/15

RECEIVED

SEP - 7 2018

HIDALGO COUNTY

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 09/20/18

V7

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

Receipt Number	Case Number	Offense Type/Off Date	CCC	CHS	CHSIP	CMF	CO	COLLEGE	CRF	CVC	DEL	DPS	DPS	DSCR	FA	IDRF	KCD	KCTF	JSF	LTF	MVF	OMF	OMF	OVE	SCOF	SIFC	SIFS	SO	STF	TPDC	TPDS	UTC	WFC	WFF	WFS	TOTAL
JP32-2018-07995	F98-02-584	Ins	2/15/98	8/27/18	17.00	3.00	-	190.0	-	-	15	87.98	5	-	-	5	0.25	1	-	2	-	-	-	-	30.00	-	-	-	-	-	-	-	-	-	35	381.23
Based on the offense type, MVF 50.10 should not have been assessed.																																				
JP32-2018-08117	TR17-12686-132	Child <17	12/9/17	8/28/18	40.00	3.00	-	12.50	-	12.5	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	70.00	0.60	5.40	30.0	1.00	1.00	3.00	-	-	-	-	147.10
JP32-2018-07392	T11-1574MO	BEH	3/2/11	8/13/18	40.00	3.00	-	50.00	-	-	-	66.03	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	30.0	-	-	3.00	5.0	-	-	286.13	
Based on the offense type, MVF 50.10 should not have been assessed.																																				
JP32-2018-07136	T13-2854MO	Vehicle Insp	5/14/13	8/6/18	40.00	3.00	-	-	-	-	-	51.03	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	30.0	-	-	3.00	-	5.0	-	221.13	
CD and CBE were not split correctly, should be CD (62%) \$13 and CBE (38%) \$13. In addition, DEL has been under assessed, should be \$44.43. Please call Auditor's office for instructions																																				
JP32-2018-08146	TR17-8123-132	Child <8	7/3/17	8/29/18	40.00	3.00	-	13.50	-	12.5	-	44.13	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	30.0	1.00	1.00	3.00	-	-	-	192.21	
TPDC and TPDC were split incorrectly, should be TPDS \$1 and TPOC \$1																																				
JP32-2018-07749	CR14-0298MO	School	3/7/14	8/23/18	40.00	3.00	20	500.0	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	30	20.00	0.60	5.40	-	-	2.00	-	-	-	634.00	
JP32-2018-07754	T14-0699MO	Fail to Maintain	1/12/14	8/23/18	40.00	3.00	-	376.0	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	0.60	5.40	-	-	2.00	-	-	-	-	265.00	
JP32-2018-07060	T14-0618MO	No DL (Unl)	1/24/14	8/3/18	40.00	3.00	-	167.0	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	-	-	2.00	-	-	5.0	-	301.10	
JP32-2018-07411	T14-0767MO	Speeding	1/26/14	8/13/18	40.00	3.00	-	42.00	-	-	18.23	5	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	20.00	0.60	5.40	30.0	-	-	2.00	3.00	-	-	252.33
JP32-2018-07797	T14-0799MO	Speeding	1/28/14	8/23/18	40.00	3.00	-	81.00	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	30.0	-	-	2.00	3.00	-	-	203.10	
JP32-2018-07774	T14-0800MO	No DL (Unl)	1/28/14	8/23/18	40.00	3.00	-	96.00	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	-	-	2.00	-	-	-	-	185.10	
JP32-2018-07382	T14-1206MO	Red Light	2/16/14	8/13/18	40.00	3.00	-	335.8	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	5	30.0	-	-	2.00	3.00	-	5.0	307.90
JP32-2018-07296	T14-1242MO	No DL (Unl)	2/13/14	8/10/18	40.00	3.00	-	96.00	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	0.60	5.40	-	-	2.00	-	-	-	-	185.10	
Based on citation appear by date, SCOF \$20 should have been assessed.																																				
JP32-2018-07667	TR18-6560-132	Fail to Maintain	3/6/18	8/23/18	40.00	3.00	-	175.0	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	244.00	
Based on appeal by date, SCOF \$20 should have been assessed.																																				
JP32-2018-07567	TR18-4178-132	No DL (Unl)	3/15/18	8/17/18	40.00	3.00	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	69.10	
JP32-2018-07210	TR16-7024-132	Speeding	7/25/16	8/6/18	40.00	3.00	-	45.00	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	30.0	1.00	1.00	3.00	-	-	-	-	147.10	
Please enter disposition date:																																				
JP32-2018-07047	TR16-7109-132	Speeding	6/15/18	8/3/18	40.00	3.00	-	36.00	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	30.0	1.00	1.00	3.00	-	-	-	-	138.10	
JP32-2018-07501	TR18-7503-132	Speeding	7/11/18	8/14/18	40.00	3.00	-	33.00	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	30.0	1.00	1.00	3.00	-	-	-	-	135.10	
JP32-2018-07180	TR18-8241-132	Speeding	7/14/18	8/6/18	40.00	3.00	-	48.00	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	30.0	1.00	1.00	3.00	-	-	-	-	150.10	
Del was under assessed, should have been \$24.86. Please call Auditor's office for instructions																																				
JP32-2018-07891	TD2-0466MO	Speeding	2/6/03	8/23/18	-	-	-	46.20	-	-	-	34.80	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	5.0	-	-	151.00	
Del was under assessed, should have been \$76.83. Please call Auditor's office for instructions																																				
JP32-2018-07945	T05-3585MO	Ins	9/27/05	8/24/18	40.00	3.00	-	108.1	-	-	-	68.40	5	-	-	-	-	-	4.00	4.00	2	-	-	-	20.00	-	-	-	-	-	-	5.0	-	-	304.50	
Del was under assessed, should have been \$80.25. Please call Auditor's office for instructions																																				
JP32-2018-07926	T07-3588MO	No DL (Unl)	8/1/07	8/23/18	40.00	3.00	-	134.5	-	-	-	79.50	5	-	-	-	-	-	4.00	4.00	2	-	-	-	20.00	0.60	3.40	-	-	-	-	5.0	-	-	347.00	

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

Receipt Number	Case Number	Offense Type	Off Date	CCC	CHS	CHSIF	CMF	CO	COLU	EE	CRF	CVC	DEL	DPS	DPSr	OSC	FA	IDRF	KD	KPTF	KTF	JSF	LTF	MVF	OMI	OMI	OME	SCDF	SJFC	SJFS	SO	STF	TPDC	TPDS	UTFC	WFC	WFP	WFS	TOTAL
<u>Del was under assessed, should have been \$40.76. Please call Auditor's office for instructions</u>																																							
JP32-2018-07917	T08-3566AO	No DL (Unl)	7/27/08	8/23/18	40.00	3.00	1.00	132.2				80.70	5					2.00		4.00	4.00	2						20.00	0.60	5.40					50			349.90	
<u>Del was under assessed, should have been \$104.70. Please call Auditor's office for instructions</u>																																							
<u>Over 10 Hrs</u>																																							
JP32-2018-07930	T08-6438AO	Driving	12/7/08	8/23/18	40.00	3.00	1.00	212.0				101.1	5					2.00		4.00	4.00	2						20.00	0.60	5.40				50			450.10		
<u>Del was under assessed, should have been \$90.30. Please call Auditor's office for instructions</u>																																							
<u>Parking</u>																																							
JP32-2018-07919	T11-1413AO	(Stopping/Sanding)	7/12/11	8/23/18	3.00	1.00	1.00	150.9				90.00	5					2.00		4.00	4.00	2	0.10	4	20	6		20.00			30.0			3.00	50		391.00		
<u>Based on the offense type, MVF-50.10 should have been assessed.</u>																																							
JP32-2018-07219	T10-0008AO	No DL (Unl)	8/28/10	8/23/18	40.00	3.00	1.00	132.0				80.70	5					2.00		4.00	4.00	2						20.00	0.60	5.40				50			349.70		
<u>Del was under assessed, should have been \$50.15. Please call Auditor's office for instructions</u>																																							
JP32-2018-07905	T12-2817AO	No DL (Unl)	5/17/12	8/23/18	40.00	3.00	1.00	8.15				50.10	5					2.00		4.00	4.00	2	4	20	6		20.00	0.60	5.40				50			317.35			
<u>Del was under assessed, should have been \$80.79. Please call Auditor's office for instructions</u>																																							
JP32-2018-07918	T12-5213AO	No DL (Unl)	10/10/12	8/23/18	40.00	3.00	1.00	132.3				80.70	5					2.00		4.00	4.00	2						20.00	0.60	5.40				50			350.00		
<u>Del was under assessed, should have been \$46.64. Please call Auditor's office for instructions</u>																																							
JP32-2018-07921	T15-2530AO	No DL (Unl)	3/12/15	8/23/18	40.00	3.00	1.00	66.37				46.53	5					2.00		4.00	4.00	2	0.10					20.00	0.60	5.40				1.00	1.00		202.00		
<u>Del was under assessed, should have been \$42.73. Please call Auditor's office for instructions</u>																																							
<u>Display</u>																																							
JP32-2018-07899	TR16-2097-132	Expired LP	3/17/16	8/23/18	40.00	3.00	1.00	53.43				42.57	5.00					2.00		4.00	4.00	2						20.00	0.60	5.40				1.00	1.00		185.00		
<u>Del was under assessed, should have been \$42.23. Please call Auditor's office for instructions</u>																																							
<u>Display</u>																																							
JP32-2018-07901	TR16-2410-132	Expired LP	4/17/16	8/23/18	40.00	3.00	1.00	68.43				42.57	5.00					2.00		4.00	4.00	2						20.00	0.60	5.40				1.00	1.00		200.00		
<u>Del was under assessed, should have been \$78.44. Please call Auditor's office for instructions</u>																																							
<u>Fail to Maintain</u>																																							
JP32-2018-07928	TR16-7858-132	Fail to Maintain	7/26/16	8/23/18	40.00	3.00	1.00	175.8				79.20	5.00					2.00		4.00	4.00	2						20.00	0.60	5.40				1.00	1.00		344.00		
<u>Del was under assessed, should have been \$46.73. Please call Auditor's office for instructions</u>																																							
JP32-2018-07927	TR16-9373-132	No DL (Unl)	8/24/16	8/23/18	40.00	3.00	1.00	66.67				46.50	5.00					2.00		4.00	4.00	2	0.10					20.00	0.60	5.40				1.00	1.00		203.27		
<u>Del was under assessed, should have been \$49.53. Please call Auditor's office for instructions</u>																																							
JP32-2018-07269	TR17-10495-132	Speeding	9/26/17	8/23/18	24.93	1.87	0.62				29.00	3.12	6.23	1.25				2.49	2.49	2	0.06						12.47	0.39	3.37	18.7	0.62	0.62	1.87				317.10		
<u>Del was under assessed, should have been \$57.72. Please call Auditor's office for instructions</u>																																							
<u>Defective</u>																																							
JP32-2018-07916	TR17-1338-132	Stop Lamp	1/19/16	8/23/18	40.00	3.00	1.00	123.4				57.60	5.00					2.00		4.00	4.00	2						0.60	5.40				1.00	1.00		250.00			
<u>Del was over assessed, should have been \$74.78. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions</u>																																							
<u>No Liability</u>																																							
JP32-2018-07852	T00-10276AO	Int	6/12/00	8/23/18	17.00	3.00		130	140.78	15								0.25	2								20.00						5			50	390.03		
<u>Del was under assessed, should have been \$42.03. Please call Auditor's office for instructions</u>																																							
JP32-2018-07831	T03-4622AO	No DL (Unl)	10/23/03	8/23/18	17.00	3.00		0.5	66.1	42.00	15							0.5	2	4.00	2						20.00									182.10			
<u>CCC \$40 was over assessed</u>																																							
JP32-2018-07140	TR18-8228-132	Speeding	7/1/18	8/23/18	40.90	3.00	1.00											2.00		4.00	4.00	2	0.10					0.60	5.40			30	1.00	1.00	3.00		148.00		

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



EDINBURG, TEXAS 78539

October 9, 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 August 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 August 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 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.

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

JAIRE E. TLERHA
JUDGE, 03rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 312th D.C.

MOE GONZALEZ
JUDGE, 370th D.C.

LETICIA LOPEZ
JUDGE, 389th D.C.

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

ISRAEL RAMON, JR.
JUDGE, 420th D.C.

RENEE R. BETANCOURT
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 determine if all credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of August 2018 were \$182,286.19. 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 16 of 198 transactions reviewed in August 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), August 2017 (3), April 2018 (11), May 2018 (22), June 2018 (49), and July 2018 (29) 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 disposition date (judgment date) 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 February 2013, September 2013, May 2014, and September 2014 through August 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 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 a \$400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014.

A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. Pursuant to Code of Criminal Procedure §44.16, if the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

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

Recommendation:

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

Observation No. 4:

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. 5:

We noted that 12 of 165 online credit card transactions were receipted 2 to 4 days after the date of transaction and one credit card transaction dated August 2, 2018 (E052-03-385) has not been receipted. In addition, 1 of 1 kiosk credit card transaction was receipted 50 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 and heavy workload. Furthermore, the Kiosk transaction was not receipted timely due to an oversight.

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

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

Recommendation:

Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the credit card transaction dated August 2, 2018 (E052-03-385) that has not been receipted should be immediately receipted.

Observation No. 6:

We noted that the August 2018 *Monthly Report* was submitted to the County Auditor's Office 4 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.

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

Recommendation:

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

Observation No. 7:

We noted that 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.

HIDALGO COUNTY DISTRICT JUDGES

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.

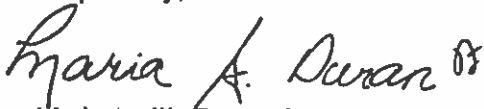
Recommendation:

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.

Please provide written management responses to the observations noted above and action plans for observations 1 through 4 by October 19, 2018 using the attached Action Plan Forms.

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*, Exhibits A and B, and Action Plan Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 273TH 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, 426TH D.C.

RENEE R. BETANCOURT
JUDGE, 426TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018
Observation No. 1	<p>We noted that 16 of 198 transactions reviewed in August 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), August 2017 (3), April 2018 (11), May 2018 (22), June 2018 (49), and July 2018 (29) are still pending to be completed.</p>
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 disposition date (judgment date) are entered 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 August 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 February 2013, September 2013, May 2014, and September 2014 through August 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 No. 2	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 August 2018
Observation No. 3	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.
Recommendation No. 3	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:	Forward the appeal bond to the County Clerk's Office or refund the defendant.
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 August 2018
Observation No. 4	We noted that 5 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation No. 4	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:	Liquidate 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

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

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP41-2018-10135</u> THRU <u>JP41-2018-11577</u>	\$ <u>182,286.19</u> ✓
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>\$ 182,286.19</u>	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	<u>\$ 184,628.19</u>	Ⓜ ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	<u>\$ -182,823.79</u>	Ⓜ ✓
	<u>(2342.00)</u>	x4-a ✓
	<u>(537.60)</u>	21
	<u>21</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>182,823.79</u>	<u>182,286.19 ✓ B,</u>
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>1774.00</u>	<u>x4-b ✓</u>
	<u>184,628.19</u>	<u>Ⓜ</u>
Total Remittances Made to County Treasurer	<u>\$ -182,823.79</u>	<u>21</u>

PREPARED BY: *Allen King*

DATE: 9/17/18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: en 9/24/2018
10/15/18
10/15/18

Charlie Espinoza
JUSTICE OF THE PEACE
9-10-18
DATE

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-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	\$ 52,619.12
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	249.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	759.35
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(200.00)
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	2,716.17
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	903.40
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,621.56
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	170.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	42.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,951.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissed Fee for Exp. DL, Exp. Lear. Cur, Exp. Mv Reg.)		TRC Sec 548.603, 521.026, 502.407		1100-341-10-060-004-0-000	200.00
Special Fees				1100-341-10-067-000-0-000	2,838.95
Deferred Disposition		C.C.P. Art. 45.051	2,318.03		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	520.92		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	542.04
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,543.17
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	48.15
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,080.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	854.89
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	212.50
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	36,215.36
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$31)		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)	343	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,058.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.031		1100-207-20-000-035-0-000	15,461.63
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-033-0-000	3,613.55
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,860.35
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	1,789.77
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	71.39
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	3,430.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	843.89
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)	340	GC 51.971 (a)		1100-207-20-000-076-0-000	1,700.00
ARREST/WARRANT FEES: STATE					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	4,146.96
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	15.00
Texas Comptroller's 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	220.00
Constable Fees:				1100-342-10-291-000-0-000	200.00
Precinct #1				1100-342-10-292-000-0-000	975.00
Precinct #2				1100-342-10-293-000-0-000	400.00
Precinct #3				1100-342-10-294-000-0-000	14,155.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-013-0-000	196.25
Refund - Overpayments				1100-202-00-000-013-0-000	-
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	9,893.74
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	8,887.75
Debt Claim Fee/Justice Court Filing Fee (\$25)		LGC 118.121/118.122	8,550.00		
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)	115.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	185.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	11.75		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	6.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	20.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					5 182,286.19

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: 9/24/2018 10/5/18

**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>

Justice of the Peace Charlie Espinoza Schedule of Adjustments for the Month Ended August 31, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CO	CRF	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	TPW	UTFC	WFPRECA1	TOTAL	
792	493	8/17/2018	speeding	2/9/2012	3/7/2012	20.01	1.5	0.51	156.9	83.1	2.5	1.01	2	2	2	2	1	0.06	20	0.3	2.7	15.01								1.5	50	360.1
<u>used on disposition date, time payment should be assessed.</u>																																
1642	115	8/13/2018	speeding	5/30/2005	4/7/2006	40	3		105	78.6	5		4	2	2		20					30								3	50	340.6
1664	848	8/14/2018	speeding	3/9/2006	2/23/2007	40	3	1	2	50.4	5		4	4	2		20	0.6	3.4	30										3	50	218.4
164	1250	8/24/2018	speeding	9/17/2006	5/14/2008	40	3	1	126	87.6	5		4	4	2		20	0.6	3.4	30									3	50	379.6	
343	3371-J41	8/6/2018	speeding	5/6/2017	6/8/2017	40	3	1	105.9	68.4		5	2	4	4	2	0.1	20	0.6	5.4	30				1	1			3		296.4	
478	4424-J41	8/30/2018	no driver license	3/31/2018	5/9/2018	11.4	0.85	0.28	90.9			1.42	0.57	1.14	1.14	2	0.03		0.17	1.54					0.28	0.28			0		112	
499	5925-J41	8/31/2018	speeding	4/25/2018	5/25/2018	20.84	1.56	0.52	7.9			2.6	1.04	2.08	2.08		0.05		0.31	2.81	15.61				0.52	0.52			1.56		60	
140	5926-J41	8/1/2018	safety seat	4/25/2018	5/25/2018	4.4	0.33	0.11	12.5			0.55	0.22	0.44	0.44	4	0.01		0.06	0.59	3.3				0.11	0.11			0.33		40	
493	6153-J41	8/9/2018	no driver license	4/27/2018	5/31/2018				50							4													0		54	
11-2018-TR18-	6191-J41	8/23/2018	speeding	4/23/2018	5/31/2018	19.16	1.44	0.48				2.4	0.96	1.92	1.92	2	0.05		0.29	2.59	14.39				0.48	0.48			1.44		50	
<u>used on offense, County fine and CRF should be split 50% each.</u>																																
11-2018-TR18-	8961-J41	8/31/2018	safety seat	6/27/2018	8/31/2018	40	3	1		2.9		5	2	4	4	2	0.1		0.6	5.4	30				1	1			3.00		105	
<u>inquent was under assessed \$0.02.</u>																																
1-2018-E14-05-	756	8/3/2018	no safety belt	5/21/2014	8/3/2018	40	3	1	50.1	66.6	5		2	4	4	2		20	0.6	5.4	30				1	1			3	50	288.7	
<u>inquent was under assessed \$5.72.</u>																																
1-2018-E15-02-	403	8/17/2018	paraphernalia	2/7/2015	8/17/2018	40	3	1	158	66.6		2	4	4	2		20	0.6	5.4						1	1			5		313.6	
<u>inquent was under assessed \$0.21.</u>																																
1-2018-TR17-	3041-J41	8/1/2018	speeding	4/29/2017	8/1/2018	0.04			73.8	29.1						4		20	0.03	0.03											127	
<u>inquent was under assessed \$6.23.</u>																																
1-2018-TR17-	5872-J41	8/31/2018	no driver license	7/20/2017	8/21/2017				67	26.7						4		20						2.5	10						142.7	
<u>used on offense, STF and UTFC should NOT be assessed.</u>																																
1-2018-CRNT18-	0316-J41	8/17/2018	operate all terrain vehicle on public roadway	7/24/2018	8/17/2018	40	3	1	22.9			5	2	4	4	2	0.1		0.6	5.4	30				1	1			3		125	

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

October 9, 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 August 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 August 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 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.

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

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JUDGE, 119TH D.C.

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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 determine if all credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "Official Justice of the Peace Monthly Report" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of August 2018 were \$68,224.02. 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 59 of 655 transactions in August 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), June 2018 (155), and July 2018 (123) 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 (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 contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should develop and implement formal procedures

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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 disposition date (judgment date) 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 November 2013 through February 2014, June 2014 through July 2015, and September 2015 through August 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 (see Exhibit B) posted December 2013 through October 2016 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 bonds were not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to technical issues with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

HIDALGO COUNTY DISTRICT JUDGES

release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

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

Recommendation:

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

Observation No. 4:

We noted that collections for 8 of 23 days were deposited at the bank 2 to 5 days after collections were received. According to the Court Coordinator, staff was busy and not able to make the deposits on time.

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

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

Recommendation:

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

Observation No. 5:

We noted that the August 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 not able to sign the *Monthly Report*.

Local Government Code §14.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

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

Recommendation:

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

Observation No. 6:

We noted that 1 of 44 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 staff, the online credit card transaction was receipted 3 days after the date of transaction due to an oversight.

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

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

Recommendation:

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

Please provide written management responses to the observations noted above and action plans for observations 1 through 3 by October 26, 2018 using the attached Action Plan Forms.

HIDALGO COUNTY DISTRICT JUDGES

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I at (956) 318-2511 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*, Exhibits A and B, and Action Plan Forms

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

HIDALGO COUNTY DISTRICT JUDGES

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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2018
Observation No. 1	<p>We noted that 59 of 655 transactions in August 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), June 2018 (155), and July 2018 (123) are still pending to be completed.</p>
Recommendation No. 1	<p>Management should contact the Information Technology Department to provide the training needed to complete the pending adjustments. 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:</p> <ul style="list-style-type: none"> • 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 disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
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 August 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 August 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 No. 2	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 August 2018
Observation No. 3	We noted that 47 cash bonds (see Exhibit B) posted December 2013 through October 2016 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 bonds were not liquidated.
Recommendation No. 3	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

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

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

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

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) Jp42-2018-03883 ~~-0~~ THRU Jp42-2018-04531 \$68,224.02 X10-1

LESS: COST ON DEPOSIT _____ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED _____ X7 ✓

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)

\$68,224.02 X3 ✓
75,512.97 (A)
75,512.97
\$ 53,522.23
7774.97 (7,288.95) X4-J
(53,522.23)
FN

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>68,224.02</u>	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bonds</u> <u>Dec. '13, May '16 through Aug. '16, Oct. '16</u>	<u>7,288.95</u> \$0.00	B1 E x B
Add: HCSO Monthly "D" Collections Report <u>April '15 & June '15</u>	<u>486.00</u> \$0.00	X4 ✓
	<u>75,998.97</u> (A)	
	<u>75,512.97</u> (A)	
Total Remittances Made to County Treasurer	\$ <u>FN 53,522.23</u>	

PREPARED BY: [Signature]

DATE PREPARED: 9/6/2018

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 09/25/2018

[Signature]
JUSTICE OF THE PEACE

9/6/18
DATE

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

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-068-000-0-000	\$ 19,862.97
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	201.53
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	50.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	1,034.46
Courthouse Security Fund JP (\$1)		C C P Art 102 017		1245-341-10-068-000-0-000	340.92
Justice Court Technology Fund (\$4)		C C P Art 102 0173		1242-341-10-060-000-0-000	1,379.31
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	844.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL - Exp Imp Cert, Exp Mv Reg)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C C P Art 45 051			-
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art 45 051(f)			-
Support of Judiciary Fund (\$ 60)		LGC 133 103		1100-341-10-060-009-0-000	204.49
Traffic Fee (\$3)		TRC 542 403		1100-341-10-068-000-0-000	604.09
Child Safety (\$20-\$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	20.00
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	2,052.86
Truancy Prevention and Diversion Fund (\$1)		C C P Art 102 015		1100-341-10-060-013-0-000	327.79
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)		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	12.50
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C C P Art 102 075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C C P Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C C P Art 102 019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	13,812.94
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	910.00
Correctional Management Institute of Texas Fund (\$ 30)		C C P Art 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee- JP (\$6)	182	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	1,092.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	6,040.93
Jury Service Fee (\$4)		C C P Art 102 0045		1100-207-20-000-033-0-000	1,363.27
Support of Judiciary Fund (\$5.40)		LGC 133 103		1100-207-20-000-054-0-000	1,837.52
Birth Certificate Fee (\$1.80)		HISC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C C P Art 45 0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	678.74
Moving Violation Fee (\$0.10)		C C P Art 102 022/OC		1100-207-20-000-061-0-000	26.04
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 191 141/GC 51 851		1100-207-20-000-070-0-000	1,820.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art 102 015		1100-207-20-000-073-0-000	327.80
Texas Home Visiting Program Contribution (\$5)		HISC 191 0048/GC 118 015 (g)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE SCPT-Civil					
D P S. (\$3, \$5, \$35, \$50)	1824	C C P Art 102 011		1100-207-20-000-076-0-000	910.00
T. A. B. C. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1,536.77
P. K. W. L. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
U. T. P. A. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LOC 118 131		1100-342-10-060-001-0-000	117.27
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	3,036.41
Precinct #4				1100-342 10-295-000-0-000	2,836.97
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					-
Due to Others					
Warrant Fees/Out of County Service Fees DTD Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	76.97
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	3,887.79
Justice Fees (Local Fees)				1100-341 10-060 001-0-000	4,664.00
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	4,550.00		-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	-		-
Landlord & Tenant Eviction Filing Fee (Foreble Entry & Detainer Court) (\$25)		LGC 118 121/118 122	-		-
Transcript Fees (\$10)		LGC 118 121/118 123 (b)	-		-
Appel Fees (\$10)			10.00		-
Abstract Fees (\$5)		LGC 118 121/118 123 (c)	75.00		-
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	240.00		-
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118 121/118 123 (e)	16.50		-
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118 121	2.50		-
Probable Cause Tow Hearing Fee (\$20)		LGC 11 141(a)(4)	-		-
Birth Certificates (\$22 each)		HISC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HISC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HISC Sec 191 0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 501 (b)/CCP 102 004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 68,224.02

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 09/25/2018

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

Receipt Number	Case Number	Offense	Off Date	Date	CCC	CHS	CHSF	CO	CON	CRF	CSS	DEL	DPS	DRF	JCF	JF	LTF	MVF	OVER	SCDF	SIFC	SIFS	SO	SOX	STT	SYSD	TP	TPCI	TPDC	TPDS	TPST	UTTC	WAR	WFPRE	TOTAL			
JP42-2018-04482	JP13-01-230	No Safety Belt on Child 4-14	12/24/12	8/30/18	40.00	3.00	1.00	12.57			0.15	43.62	5.00	2.00	4.00	4.00	2	0.10		20.00	0.60	5.40			30.00	12.58								3.00		189.02		
Based on offense type, MVF \$0.10 should have been assessed.																																						
JP42-2018-04222	TR18-3576-I42	Unrestrained Child <8	6/9/18	8/14/18	20.00	1.50	0.50	25.00	25.00					1.00	2.00	2.00	2				0.30	2.70	2.50		15.00									1.50		102.00		
JP42-2018-04210	TR18-3824-I42	Safety Belt, Child <17	7/9/18	8/20/18				50.00	50.00								2																			102.00		
JP42-2018-04083	TR18-3936-I42	Safety Belt, Child <17	7/14/18	8/10/18	40.00	3.00	1.00	50.00	50.00					5.00	2.00	4.00	2				0.60	5.40			30.00									3.00		202.00		
Based on the first payment, TP \$25 should have been assessed.																																						
JP42-2018-04020	TR18-3940-I42	Safety Seat, Child <8	7/12/18	8/7/18	20.84	1.56	0.52	1.45	1.45					2.60	1.04	2.08	2.08	2	0.05		0.31	2.81			15.63									1.56		55.00		
JP42-2018-03960	TR18-3568-I42	Speeding	3/8/18	8/3/18	20.84	1.56	0.52	48.00						2.60	1.04	2.08	2.08	2	0.05		0.31	2.81			15.61									1.56		102.20		
CO and CRF were split incorrectly, should be CO 150% \$13.07 and CRF 150% \$13.08																																						
JP42-2018-04400	TR18-4454-I42	Safety Seat, Child <8	7/29/18	8/28/18	40.00	3.00	1.00	13.65	12.50					5.00	2.00	4.00	2	0.10		0.60	5.40			30.00										3.00		128.25		
DEL was over assessed, should be \$36.63. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions																																						
JP42-2018-03945	TR17-3109-I42	Disregard Red Light	4/31/17	8/7/18	40.00	3.00	1.00		52.50					2.00	4.00	4.00	2	0.10		20.00	0.60	5.40	5.00		30.00									3.00		174.60		
JP42-2018-03918	TR17-3177-I42	Speeding	6/8/17	8/1/18	40.00	3.00	1.00		54.63					5.00	2.00	4.00	2	0.10		20.00	0.60	5.40			30.00									3.00		176.73		
Based on first payment date, TP \$25 should have been assessed. In addition, please correct disposition date.																																						
JP42-2018-04170	TR17-2390-I42	Driving While Lic Invalid	5/8/17	8/16/18	3.78	0.38	0.09	65.90						4.38	0.47	0.19	0.38	2	0.01		1.89	0.06	0.51												0.09	0.09	66.50	
Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.																																						
JP42-2018-03951	TR18-1925-I42	Fail to Maintain Fin Neg	3/24/18	8/3/18	11.34	0.85	0.28	61.00						1.42	0.59	1.13	1.13				0.17	1.53													0.28	0.28	80.00	
JP42-2018-04239	TR18-3863-I42	Speeding	7/10/18	8/21/18	8.80	0.66	0.22							1.10	0.44	0.88	0.88	0.02			0.13	1.18			6.60									0.66		22.00		
JP42-2018-04046	TR18-4033-I42	Speeding	7/18/18	8/9/18	23.18	1.74	0.58							2.90	1.16	2.32	2.32	2	0.06		0.35	3.13			17.36										0.66		60.00	
JP42-2018-04023	TR18-4163-I42	Speeding	7/19/18	8/8/18	19.16	1.44	0.48							2.40	0.96	1.92	1.92	2	0.05		0.29	2.59			14.39									1.44		50.00		
DEL was under assessed, should be \$54.30. Please call Auditor's office for instructions																																						
JP42-2018-04487	TR17-2672-I42	No DL (Unit)	5/16/17	8/30/18	40.00	3.00	1.00	65.90						6.00	5.00	2.00	4.00	2	0.10	26	20.00	0.60	5.40											1.00	1.00	187.00		
DEL was over assessed, should be \$27.90. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions																																						
JP42-2018-04018	CRMT17-0145-I42	Assault-Physical Contact	8/31/17	8/7/18	14.58	1.09	0.37							16.29	0.73	1.46	1.46	2			2.29	0.22	1.97	1.82											0.36	0.36	50.00	
DEL was over assessed, should be \$47.10. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, based on the disposition date, TP \$25 should have been assessed																																						
JP42-2018-04238	JP06-07-547	Speeding	7/4/05	8/21/18	40.00	3.00								95.10	5.00			2			20.00				30.00										3.00		252.10	
DEL was over assessed, should be \$39.90. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, please enter disposition date																																						
JP42-2018-04250	JP06-12-181	Fail to Display DL	11/7/06	8/22/18	17.76	1.33	0.44							39.83	2.22			2			8.88	0.27	1.51												22.20		100.00	
DEL was under assessed, should be \$45.90. Please call Auditor's office for instructions																																						
JP42-2018-04258	JP07-03-841	No DL (Unit)	3/17/07	8/23/18	24.74	1.85	0.67	22.30						27.63	3.09			2			12.36	0.37	2.10													3.00		100.00
DEL was under assessed, should be \$59.70. Please call Auditor's office for instructions. In addition, please enter disposition date																																						
JP42-2018-04029	JP08-07-458	Speeding	7/1/08	8/8/18	15.25	1.14	0.38							31.96	1.91			2			7.62	0.23	2.06			13.44									3.14		100.00	
DEL was under assessed, should be \$64.20. Please call Auditor's office for instructions. In addition, please enter disposition date																																						
JP42-2018-04031	JP09-12-311	Speeding	11/7/09	8/8/18	8.29	0.62	0.21							13.18	1.04			2			4.15	0.12	1.17			6.22								0.62		50.00		
DEL was over assessed, should be \$31.00. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. Please enter disposition type, MVF \$0.10 should have been assessed																																						
JP42-2018-04160	JP10-01-090	Speeding	1/1/10	8/15/18	40.00	3.00	1.00							90.00	5.00			2			20.00	0.60	5.40			30.00									3.00		260.00	
DEL was over assessed, should be \$51.03. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions																																						
JP42-2018-04156	JP11-06-081	Disregard Red Light	6/26/12	8/15/18	40.00	3.00	1.00							96.90				2			20.00	0.60	5.40			30.00									3.00		267.00	
DEL was over assessed, should be \$26.10. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, based on the first payment date, TP \$25 should have been assessed																																						
JP42-2018-04157	JP12-06-082	No DL (Unit)	6/26/12	8/15/18	40.00	3.00	1.00							90.90				2			20.00	0.60	5.40			30.00									3.00		277.90	
DEL was over assessed, should be \$26.10. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions																																						
JP42-2018-04159	JP14-06-083	Display Expired LP	6/26/12	8/15/18	40.00	3.00	1.00							45.90				2			20.00	0.60	5.40			30.00									3.00		267.00	
DEL was over assessed, should be \$77.70. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, based on the first payment date, TP \$25 should have been assessed. Please enter disposition date																																						
JP42-2018-04271	JP14-06-087	Display Expired LP	6/8/14	8/23/18	10.76	0.81	0.27							24.60				2			5.38	0.16	1.43	1.35											0.27	0.27	50.00	

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

Receipt Number	Case Number	Offense	Off Date	Date	CCC	CHS	CHSJF	CO	CON	ERF	CSS	DEL	DPS	DPS*	IDRF	JCF	JSF	LTF	MVF	MAV	SCOF	SIFC	SIFS	SO	SO*	STF	SV50	TP	TPCI	TPDC	TPDS	TPST	UTFC	WARU	WPRE	TOTAL	
DEL was over assessed, should be \$62.10. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04255	Display Expired LP	5/19/15	8/23/18	8.40	0.63	0.21	-	-	-	-	19.32	-	-	0.42	0.84	0.84	2	-	-	4.20	0.13	1.14	1.05	-	-	-	-	-	-	-	-	-	-	-	-	50.00
DEL was over assessed, should be \$62.13. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04256	No DL (Unl)	5/18/15	8/23/18	8.40	0.63	0.21	-	-	-	-	19.22	-	-	0.42	0.84	0.84	2	0.02	-	4.20	0.13	1.12	1.05	-	-	-	-	-	-	-	-	-	-	-	50.00	
DEL was over assessed, should be \$61.70. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions	JP42-2018-03909	Display Expired LP	5/5/15	8/1/18	40.00	3.00	1.00	-	-	-	-	87.57	-	-	2.00	4.00	4.00	2	-	-	20.00	0.60	5.40	5.00	-	-	-	-	-	-	-	-	-	-	50	226.57	
DEL was over assessed, should be \$42.30. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04243	Fail to Maintain Fin'l Resp	5/5/15	8/29/18	7.35	0.55	0.18	-	-	-	-	22.82	-	-	0.37	0.74	0.74	2	-	-	3.68	0.11	0.99	0.92	-	-	-	-	-	-	-	-	-	-	9.19	50.00	
DEL was over assessed, should be \$26.70. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions	JP42-2018-03889	Fail to Report Change of Add	7/21/17	8/1/18	40.00	3.00	1.00	-	-	-	-	46.47	-	-	5.00	2.00	4.00	2	-	-	20.00	0.60	5.40	5.40	-	-	-	-	-	-	-	-	-	-	-	135.47	
DEL was over assessed, should be \$26.70. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions	JP42-2018-04310	Fail to Maintain Fin'l Resp	10/13/17	8/27/18	40.00	3.00	1.00	-	-	-	-	79.20	-	-	5.00	2.00	4.00	2	-	-	20.00	0.60	5.40	5.40	-	-	-	-	-	-	-	-	-	-	-	186.20	
DEL was over assessed, should be \$26.75. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04102	Disregard Stop Sign	5/29/17	8/31/18	40.00	3.00	1.00	-	-	-	-	52.50	-	-	5.00	2.00	4.00	2	0.10	0.40	20.00	0.60	5.40	5.40	-	-	-	-	-	-	-	-	-	-	-	175.00	
DEL was under assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04172	No DL (Unl)	6/13/17	8/16/18	14.34	1.08	0.36	-	-	-	-	16.71	-	-	1.80	0.72	1.44	2	0.04	-	7.19	0.22	1.94	-	-	-	-	-	-	-	-	-	-	-	-	50.00	
DEL was over assessed, should be \$26.73. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions	JP42-2018-03914	Driving While Lic Invalid	6/19/17	8/7/18	40.00	3.00	1.00	-	-	-	-	46.50	-	-	2.00	4.00	4.00	2	0.10	-	20.00	0.60	5.40	5.40	-	-	-	-	-	-	-	-	-	-	-	135.60	
DEL was over assessed, should be \$36.63. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions	JP42-2018-03915	Speeding	6/19/17	8/1/18	40.00	3.00	1.00	-	-	-	-	54.43	-	-	2.00	4.00	4.00	2	0.10	-	20.00	0.60	5.40	5.40	-	-	-	-	-	-	-	-	-	-	-	178.53	
DEL was over assessed, should be \$44.73. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04425	Safety Seat, Child <8	6/24/17	8/29/18	11.69	0.88	0.29	-	-	-	-	12.90	-	-	1.46	0.57	1.17	2	0.03	-	5.85	0.18	1.58	-	-	-	-	-	-	-	-	-	-	-	-	50.00	
DEL was under assessed, should be \$48.90. Please call Auditor's office for instructions	JP42-2018-04048	No DL (Unl)	7/2/17	8/10/18	1.68	0.13	0.04	-	-	-	-	1.95	-	-	0.21	0.08	0.17	0.17	-	-	0.84	0.02	0.23	-	-	-	-	-	-	-	-	-	-	-	-	40.00	
DEL was over assessed, should be \$26.70. If approved by the Justice of the Peace, refund amount. If not, please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04077	Display Expired LP	7/18/17	8/20/18	40.00	3.00	1.00	-	-	-	-	42.57	-	-	5.00	2.00	4.00	2	-	-	20.00	0.60	5.40	5.40	-	-	-	-	-	-	-	-	-	-	-	131.57	
DEL was under assessed, should be \$41.43. Please call Auditor's office for instructions	JP42-2018-04207	Speeding	8/6/17	8/20/18	20.84	1.56	0.52	39.00	-	-	-	33.93	-	-	2.60	1.04	2.08	2	0.05	-	20.00	0.31	2.81	-	-	-	15.61	2.5	10	0.52	0.52	12.5	1.56	-	-	172.03	
DEL was under assessed, should be \$47.20. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04278	No DL (Unl)	9/9/17	8/24/18	25.66	1.92	0.64	19.40	-	-	-	29.79	-	-	3.20	1.28	2.56	2	0.06	-	12.81	0.38	3.45	-	-	-	-	-	-	-	-	-	-	-	-	105.00	
CLASS C PARKS AND WILDLIFE CODE MISDEMEANOR. An individual adjudged guilty of a Class C Parks and Wildlife Code misdemeanor shall be punished by a fine of not less than \$25 nor more than \$50	PP09-09-135	Possess over limit/Ming Dove	9/5/09	8/15/18	40.00	3.00	1.00	-	-	-	-	41.10	-	-	2.00	4.00	4.00	2	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	-	178.10
CCC S40 was over assessed	JP42-2018-04048	Issuance of Bad Check	1/8/04	8/9/18	60.00	3.00	-	-	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69.00	
CLASS B \$1 was over assessed. Transportation Code: Section 545.813 sub-section (b) An offense under subsection (b) is a misdemeanor punishable by a fine of not less than \$25 or more than \$50	PP09-09-135	Possess over limit/Ming Dove	9/5/09	8/15/18	40.00	3.00	1.00	-	-	-	-	41.10	-	-	2.00	4.00	4.00	2	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	-	102.10
Please enter disposition date:																																					
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04335	Display Suspended DL	7/28/18	8/27/18	28.60	2.15	0.72	-	-	-	-	1.43	2.86	2.86	2	0.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04338	Driving While Lic Invalid	7/23/18	8/28/18	28.60	2.15	0.72	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04247	Possession/Delivery Drug	2/27/18	8/22/18	26.67	2.00	0.67	-	-	-	-	3.32	1.33	2.67	2.67	2	-	-	-	-	-	13.33	0.40	3.60	-	-	-	-	-	-	-	-	-	-	-	-	60.00
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-03896	Speeding	6/20/17	8/1/18	25.38	1.90	0.65	-	-	-	-	31.80	-	-	3.17	1.27	2.54	2	0.06	-	12.69	0.38	3.43	-	-	-	-	-	-	-	-	-	-	-	-	-	130.00
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04045	Speeding	6/23/18	8/15/18	40.00	3.00	1.00	33.00	-	-	-	-	-	-	5.00	2.00	4.00	2	0.10	-	0.60	0.50	5.40	-	-	-	-	-	-	-	-	-	-	-	-	135.10	
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04019	Speeding	7/4/18	8/9/18	40.00	3.00	1.00	39.00	-	-	-	-	-	-	5.00	2.00	4.00	2	0.10	-	0.60	0.50	5.40	-	-	-	-	-	-	-	-	-	-	-	-	181.10	
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04019	Speeding	7/4/18	8/14/18	40.00	3.00	1.00	35.90	-	-	-	-	-	-	5.00	2.00	4.00	2	0.10	-	0.60	0.50	5.40	-	-	-	-	-	-	-	-	-	-	-	-	138.00	
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04133	Speeding	7/4/18	8/16/18	40.00	3.00	1.00	90.00	-	-	-	-	-	-	5.00	2.00	4.00	2	0.10	-	0.60	0.50	5.40	-	-	-	-	-	-	-	-	-	-	-	-	192.10	
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04079	Speeding	7/10/18	8/10/18	40.00	3.00	1.00	30.00	-	-	-	-	-	-	5.00	2.00	4.00	2	0.10	-	0.60	0.50	5.40	-	-	-	-	-	-	-	-	-	-	-	-	150.10	
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-03972	Speeding	7/25/18	8/16/18	40.00	3.00	1.00	24.00	-	-	-	-	-	-	5.00	2.00	4.00	2	0.10	-	0.60	0.50	5.40	-	-	-	-	-	-	-	-	-	-	-	-	136.10	
DEL was over assessed, should be \$47.30. Please call Auditor's office for instructions. In addition, please enter disposition date	JP42-2018-04026	Speeding	7/4/18	8/6/18	31.17	2.34	0.75	-	-	-	-	3.90	1.56	3.12	3.12	2	0.08	-	-	-	-	0.47	4.21	-	-	-	-	-	-	-	-	-	-	-	-	80.00	

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

Receipt Number	Case Number	Offense	Off Date	Date	CCC	CHS	CHSJF	CD	CON	CRF	CSS	DEL	DPS	DPS*	IDRF	JCTF	JSF	LTF	MVF	OVER	SCOF	SJTC	SJFS	SD	SD*	STF	SVSD	TP	TPCE	TPDC	TPDS	TPST	UTFC	WARB	WFPRE	TOTAL
JP42-2018-04572	TR18-4055-142	Speeding		7/19/18	0/31/18	19.16	1.44	0.48						2.40	0.96	1.92	1.92	2	0.05			0.29	2.59			14.39										50.00
JP42-2018-03971	TR18-4179-142	Speeding		7/30/18	8/6/18	25.16	1.89	0.63						3.15	1.26	2.52	2.52	2	0.06			0.38	3.40			18.88										65.00

**Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of August 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

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>

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

October 1, 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 August 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 August 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 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.

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.

JAME 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, 215TH 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, 400TH 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 received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of August 2018 were \$9,274.20. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported.

If you have any questions, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 394TH D.C.

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JUDGE, 430TH D.C.

RENÉE R. BETANCOURT
JUDGE, 449TH D.C.

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

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP51-2018-00174</u> ⁺ <u>TIIRU</u> <u>JP51-2018-00247</u> ⁺	\$ <u>9,274.20</u> [*]
LESS: COST ON DEPOSIT	<u>0.00</u> ^{x74}	
ADD: COST ON DEPOSIT LIQUIDATED	<u>0.00</u> ^{x74}	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	<u>\$ 9,274.20</u> ^{x34}	
Less: Total amount of remittances to County Treasurer (From Part II)	<u>\$ 9,274.20</u> ^{(A) *}	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	<u>0.00</u> ^{x4-a}	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

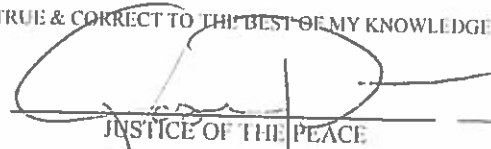
DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>9,274.20</u> ^{B,4}	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>50.00</u>	
Total Remittances Made to County Treasurer	\$ <u>9,274.20</u> ^(A)	

PREPARED BY: M. Beyman

DATE: 9/7/18

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: 9/18/2018 ^{De} 9/27/18


JUSTICE OF THE PEACE
DATE: 9/7/18

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

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

PBC

City: ELSA, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-069-000-0-000	\$ 2,164.10
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, 548 413 (d)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		CCP Art. 102 017 (b)		1241-341-10-060-001-0-000	165.00
Courthouse Security Fund JP (\$1)		CCP Art. 102 017		1245-341-10-069-000-0-000	55.00
Justice Court Technology Fund (\$4)		CCP Art. 102 0173		1242-341-10-060-000-0-000	220.00
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)		CCP Art. 102 012		1100-341-10-060-003-0-000	110.00
Motor Vehicle Adm. Fee (\$10-\$20) (Annual Fee for Exp. DL, Exp. Imp. Car, Exp. Up 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	314.70
Deferred Disposition					
Administrative Fee - "Drivers Safety Course" (\$10)		CCP Art. 45 051	304.70		
Support of Judiciary Fund (\$ 60)		CCP Art. 45 051(f)	30.00		
Traffic Fee (\$3)		LGC 133 105		1100-341-10-060-009-0-000	31.00
Child Safety (\$20-\$25)		TRC 542 403		1100-341-10-069-000-0-000	126.00
Failure to Appear (\$4)		CCP Art. 102 014 (e)		1100-341-10-060-011-0-000	-
Scofflaw Fee (\$20)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	-
Tuancny Prevention and Diversion Fund (\$1)		TRC 502 010(a)		1100-341 10-140-049-0-000	20.00
		CCP Art. 102 015		1100-341-10-060-013-0-000	55.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		CCP Art. 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		CCP 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)		CCP Art. 102 075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		CCP Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		CCP 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	2,200.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		CCP 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	90.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	1,260.00
Jury Service Fee (\$4)		CCP Art. 102 0045		1100-207-20-000-053-0-000	220.00
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	297.00
Birth Certificate Fee (\$1.80)		HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		CCP 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	110.00
Moving Violation Fee (\$0.10)		CCP Art. 102 022; GC		1100-207-20-000-061-0-000	4.40
Safety Seat Violation Fee (\$0.15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101 1411; GC 51 851		1100-207-20-000-070-0-000	150.00
Tuancny Prevention and Diversion Fund (\$1)		CCP Art. 102 015		1100-207-20-000-073-0-000	55.00
Texas Home Visiting Program Contribution (\$5)		HSC 191 004; LGC 118 018 (d)		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	75.00
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		CCP Art. 102 011		1100-207-20-000-019-0-000	245.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	0.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118 131			
Constable Fees:				1100-342-10-060-001-0-000	30.00
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	675.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DIO Law Enforcement Agencies		CCP Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		CCP Art. 103 0031 (b)		1100-202-00-000-004-0-000	-
Justice Fees (Legal Fees)					
Small Claims Court Filing Fee (\$25)				1100-341-10-060-001-0-000	380.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	150.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118 121/118 122	30.00		
Transcript Fees (\$10)		LGC 118 121/118 122	175.00		
Abstract Fees (\$5)		LGC 118 121/118 123 (b)	-		
Writ Filing Fee (\$5)		LGC 118 121/118 123 (c)	-		
Issuing other Document (\$1 1st pg. 25 for each add'l pg)		LGC 118 121/118 123 (d)	-		
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg)		LGC 118 121/118 123 (e)	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 118 121	5.00		
Birth Certificates (\$22 each \$9.20 local)		LGC 101 141(a)4	-		
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 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		HSC Sec 191 0015 (b)		1100-341-10-060-008-0-000	-
		Rules of Civil Proc. Rule 504 1(b) CCP 102 014		1100-341-10-060-008-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/12/2015

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 9,274.20

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

October 1, 2018

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

Re: *Monthly Fees Report* for August 2018

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of August 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 August 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, *Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 97th D.C.

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

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

ROSÉ GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 273rd D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOÉ 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.

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

Conclusion:

Total collections for the month of August 2018 were \$450,468.19. 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 68 of 1,282 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. According to staff, staff has been properly trained; however, the required adjustments are for fines, fees, and court costs assessed prior to January 21, 2016, the date the fee schedule was revised. In addition, since payments for these cases are collected at the County Clerk's Collections Office, the District Clerk staff is not able to verify that the fines, fees, and court costs were correct prior to taking in a payment.

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 coordinate with the County Clerk's Collections Office to ensure that the fines, fees, and court costs for cases prior to January 21, 2016 are properly allocated before the official County receipt is issued.

Please provide a written management response to the observation noted above by October 12, 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
Hidalgo 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, 92ND D.C.

JAIMÉ E. TLERINA
JUDGE, 93RD D.C.

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 1 OF 3

FOR THE MONTH OF AUGUST 2018

DISTRICT COURT FEES (LGC 133.151(a)(1)&(a)(2))

OF CASES

DIVORCE & FAMILY LAW CASES

PARTIAL PAYMENT

262 Cases To Report = \$ 11,773.71 X12

1100-207-20-000-051-0-000 \$ 11,773.71

OTHER THAN DIVORCE/FAMILY

PARTIAL PAYMENT

402 Cases To Report = \$ 20,012.11 X12-a

1100-207-20-000-052-0-000 \$ 20,012.11

INDIGENT LEGAL SERVICES (LGC 133.152 (a)(1)-(2))

DIVORCE & FAMILY LAW CASES

PARTIAL PAYMENT

329 Actions To Report = \$ 1,845.00 X12-b

1100-207-20-000-050-0-000 \$ 1,845.00

OTHER THAN DIVORCE/FAMILY

PARTIAL PAYMENT

460 Actions To Report = \$ 4,597.67 X12-c

1100-207-20-000-050-0-000 \$ 4,597.67

JUDICIAL SUPPORT FEE (LGC 133.154)

@37.00AFTER 12/1/05

PARTIAL PAYMENT

2 Cases To Report = \$ 61.58 X12-d

1100-207-20-000-055-0-000 \$ 61.58

JUDICIAL SUPPORT FEE (LGC 133.154)

@\$42.00AFTER 1/1/08

PARTIAL PAYMENT

659 Cases To Report = \$ 27,619.72 X12-e

1100-207-20-000-055-0-000 \$ 27,619.72

FAMILY PROTECTION FEE (GC 51.961) AFTER 6/15/07 @\$15.00

1100-341-10-090-011-0-000 \$ 2,850.00

CLERK COST (GC 51.317(b)(1)&(b-1))

\$ 33,453.09

OTHER CLERK COST (GC 51.317-319)

\$ 29,857.62

\$50-\$100 \$150-\$250 \$250-\$500 \$500-\$1000 \$1000-\$5000 \$5000-\$10000

\$ 63,310.71

\$ 1,546.84

\$ 16,951.00

\$ 1,598.02

\$ 427.69

\$ 25.00

\$ -

TOTAL CLERK'S FEES

1100-341-10-090-001-0-000 \$ 83,859.26

INTEREST EARNED FOR THE MONTH OF JULY 2018

COURT FEES:

DISTRICT ATTORNEY (CCP 102.008)

1100-381-11-000-005-0-000 \$ 714.96

DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41.005)

1100-341-10-090-007-0-000 \$ 374.28

PROTECTIVE ORDER (D.A. FEES, FC 71.04) @\$150.00

1100-341-10-090-008-0-000 \$ 250.00

TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133.103) @\$ 2.50

1100-341-10-000-003-0-000 \$ -

TIME PAYMENT (LGC 133.103) @ \$12.50

1100-207-20-000-002-0-000 \$ 388.70

LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102.072) @\$2.00

1100-207-20-000-005-0-000 \$ 1,933.57

APPELLATE JUD. SYS. FUND (GC 22.2141) @\$5.00

1100-341-10-090-003-0-000 \$ 2,348.00

STATEWIDE E-FILING FEE (GC 51.851) 9/1/15 @ \$30.00

1100-207-20-000-001-0-000 \$ 2,699.44

JUDICIAL AND COURT PERSONAL TRAINING FEE - CIVIL (GC 51.971(a) 9/1/17 @\$5.00

1100-207-20-000-068-0-000 \$ 22,636.19

JURY FEES (CCP 102.004) 1/1/16 @ \$40.00

1100-207-20-000-078-0-000 \$ 4,221.76

PASSPORT EXECUTION FEE @\$25.00

1100-341-10-090-008-0-000 \$ 6,105.79

PASSPORT PHOTO FEE @\$15.00

1100-341-10-090-013-0-000 \$ 1,575.59

RECORDS ARCHIVE AND PRESERVATION FEE (GC 51.305) 8/01/09 @ \$5.00

1100-341-10-090-014-0-000 \$ 320.00

DOMESTIC RELATIONS OFFICE FEE (FC 203.005)

1100-341-10-090-015-0-000 \$ 7,492.55

E-FILING TRANSACTION FEE (GC 72.031) 1/1/14 @ \$2.00

1100-341-10-090-018-0-000 \$ 3,467.30

TAX A/C SCOFFLAW FEE (TC 502.010 (f)) @ \$20.00

1100-341-10-090-018-0-000 \$ 16,380.00

SHERIFF FEES (CCP 102.011) \$ 18,968.58

1100-341-10-140-050-0-000 \$ 2,077.63

SHERIFF FEES (HCSO) \$ 1,381.00

CONSTABLE FEES (CCP 102.011)

PCT 1

1100-342-10-090-001-0-000 \$ 20,349.58

PCT 2

1100-342-10-291-000-0-000 \$ -

PCT 3

1100-342-10-292-000-0-000 \$ 804.49

PCT 4

1100-342-10-293-000-0-000 \$ 1,538.23

PCT 5

1100-342-10-294-000-0-000 \$ 292.43

1100-342-10-295-000-0-000 \$ -

1100-351-20-090-001-0-000 \$ 11,192.17

1200-351-10-090-000-0-000 \$ 65,871.84

1200-352-10-090-001-0-000 \$ 2,650.00

1225-341-10-080-000-0-000 \$ 3,500.00

1241-341-10-090-001-0-000 \$ 4,009.16

PUBLIC DEFENSE ATTY'S FEES (CCP 26.05)

FINES (LGC 113.004)

BOND FORFEITURES (CCP 22.16)

PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102.0121 (a))

COURTHOUSE SECURITY FUND (291.008 LGC/102.017 CCP)

CIVIL FILINGS X \$5.00 = \$ 3,268.08

FELON CONV. X \$5.00 = \$ 741.08

MISD CONV. X \$3.00 = \$ -

COUNTY RECORDS PRESERVATION (GC 51.708)

COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51.317/ CCP 102.005)

CIVIL FILINGS X \$5.00 = \$ 4,053.09

CRIM CONV. X \$22.50 = \$ 3,399.22

DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51.317 (b)(4))

CIVIL FILINGS X \$5.00 = \$ 4,053.12

CRIM FILINGS X \$2.50 = \$ 378.51

COURT REPORTER SERVICE FEE (GC 51.801) @\$15.00

1239-341-10-090-001-0-000 \$ 8,304.58

JUVENILE DELINQUENCY PREVENTION FUND (CCP 102.0171) @\$5.00

1240-341-10-090-001-0-000 \$ 3,500.00

LAW LIBRARY FEES (LGC 323.023) @\$30.00

1247-341-10-090-001-0-000 \$ 19,161.51

OTHER COURT FEES:

CRIMINAL CLERK FEE (CCP ART. 102.005)

\$ 6,179.19

LAW ENFORCEMENT LAB COSTS (CCP ART 42.12 SEC 11)

\$ 140.00

CRIME STOPPERS - ADULT PROBATION DEPT

\$ -

MOTHERS AGAINST DRUNK DRIVING

\$ -

WOMEN TOGETHER EMERGENCY SHELTER

\$ -

ESTRELLA'S HOUSE

\$ -

ATTORNEY AD-LITEM

\$ -

SUBTOTAL

\$ 6,319.19

LESS: LAW ENFORCEMENT LAB COSTS

(140.00)

LESS: CRIME STOPPERS

\$ -

LESS: MOTHERS AGAINST DRUNK DRIVING

\$ -

LESS: WOMEN TOGETHER EMERGENCY SHELTER

\$ -

LESS: ESTRELLA'S HOUSE

\$ -

LESS: ATTORNEY AD-LITEM

\$ -

TOTAL OTHER COURT FEES

\$ 6,179.19

1100-341-10-090-005-0-000 \$ 6,179.19

Handwritten notes: 20PM 9/10/18, 4/1/18

Auditor's Office received stamp

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HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 3 OF 3

FOR THE MONTH OF AUGUST 2018

REMITTANCES TO COUNTY TREASURER:

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	08/14/18	49463	08/01/18 - 08/03/18	\$ 44,287.94	226170
CIVIL2)	08/14/18	49464	08/06/18 - 08/10/18	\$ 59,931.98	226177
CIVIL3)	08/29/18	49524	08/13/18 - 08/17/18	\$ 62,840.53	226103
CIVIL4)	08/28/18	49483	08/20/18 - 08/24/18	\$ 61,881.64	226115
CIVIL5)	09/10/18	49623	08/27/18 - 08/31/18	\$ 69,861.20	226940
CIVIL6)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL7)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL8)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL9)		0	00/00/00 - 00/00/00	\$ -	0
CRM1)	08/14/18	49461	08/01/18 - 08/03/18	\$ 18,622.90	226176
CRM2)	08/10/18	49430	08/06/18 - 08/08/18	\$ 22,304.50	225960
CRM3)	08/14/18	49462	08/09/18 - 08/10/18	\$ 13,188.42	226178
CRM4)	08/24/18	49478	08/13/18 - 08/15/18	\$ 18,859.76	226408
CRM5)	08/24/18	49480	09/16/18 - 09/17/18	\$ 9,075.18	226406
CRM6)	08/24/18	49481	08/20/18 - 08/22/18	\$ 13,600.30	226407
CRM7)	08/28/18	49482	08/23/18 - 08/24/18	\$ 10,136.90	226712
CRM8)	09/10/18	49620	08/27/18 - 08/29/18	\$ 19,766.40	226942
CRM9)	09/10/18	49621	08/30/18 - 08/31/18	\$ 17,240.25	226941
CRM10)		0	00/00/00 - 00/00/00	\$ -	0

TOTAL AMOUNT OF REMITTANCES

\$ 441,597.90 *to X2-u, X3*

PREPARED BY: V. Pommersley *9/10/18*
 BOOKKEEPER DATE

REVIEWED BY: Theresa D. Marf *9/10/18*
 ACCOUNTANT DATE

INTERNAL AUDITOR DATE

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

[Signature] *9/10/18*
 DISTRICT CLERK OR DESIGNEE SIGNATURE DATE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: Me yf *9.15.18* [Signature] *9/20/18* [Signature] *9/21/18*

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

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPr
For the case listed below, based on type of offense and judgment date, Drug Court Cost (\$60) should have been assessed. In addition, Arrest Fee should be no more than \$5 (refer for CCP art. 102.011(a)(1)).										
DC-2018-060990	CR-0761-13-E	TAMEZ, EMMANUEL ALEJANDRO	8/3/2018		15.00	100.00			22.50	2.50

Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 and RMP-DC=\$2.50).										
COL-2018-15420	CR-2503-15-J	CANTU, CAROLINA VARGAS	8/17/2018		5.00				2.50	22.50
COL-2018-14906	CR-4300-15-J	TREVINO, KENNETH CASAREZ	8/9/2018	120.00			10.00		25.00	25.00
COL-2018-14956	CR-4462-15-I	LEIJA, FRANCISCO MAURO	8/9/2018						0.40	3.55
COL-2018-15086	CR-4244-15-F	PERALEZ, FELIPE SANTIAGO	8/13/2018						0.30	2.73
COL-2018-15577	CR-4230-15-I	CONTRERAS, GONZALO E.	8/20/2018						1.46	13.19
COL-2018-15974	CR-2521-15-E	DE LOS SANTOS, EMILIO, IV	8/28/2018						1.80	16.16
COL-2018-15989	CR-2880-15-G	ECHARTEA, MICHAEL T. LUNA	8/28/2018						1.11	9.88

For the case listed below, based on judgment date and type of offense, Emergency Medical Services (EMS \$100) and Drug Court Cost (DDCF \$60) should have been assessed. In addition, Arrest Fee should be no more than \$5 and Jury Fee should not have been assessed based on judgment order. Please confirm.										
DC-2018-062360	CR-1168-15-D	BARRIENTOZ, ORLANDO ROSALES	8/8/2018				35.00	20.00	22.50	2.50

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPr
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).										
COL-2018-14759	CR-0556-04-G	ALDACO, ANTONIO ALMAGUER	8/7/2018		35.00			20.00		
COL-2018-15099	CR-0229-02-I	POOLE, RANDY ROBERT	8/13/2018		35.00			20.00		
COL-2018-14397	CR-2341-13-C	SANCHEZ, JAMIE	8/1/2018		9.79			-		
COL-2018-15159	CR-4768-09-F	CAVAZOS, GERARDO, Jr.	8/13/2018				15.00	-		
COL-2018-15605	CR-1098-13-B	GOMEZ, ARTURO CARRIZALES	8/21/2018				15.00	-		
COL-2018-15904	CR-3343-11-E	CARRIZALES, JOEL CANO	8/27/2018				6.78	-		
COL-2018-16086	CR-5239-11-D	CANTU, JOSE ROEL ORDONEZ	8/30/2018				15.00	-		
COL-2018-16093	CR-3882-04-C	ESQUIVEL, JESUS NOEL	8/30/2018		35.00			20.00		
COL-2018-16173	CR-2887-05-G	VILLALOBOS, JOSE ANTONIO VERA	8/31/2018		35.00			20.00		
COL-2018-14434	CR-1935-05-I	PENA, FRANCISCO GARCIA	8/2/2018				13.35	7.63		
COL-2018-14708	CR-4164-13-F	RODRIGUEZ, JOSE ANGEL COLLE	8/6/2018				35.00	20.00		
COL-2018-14779	CR-4867-09-D	HERRERA, HUBERT, Jr.	8/7/2018				15.88	9.09		
COL-2018-14781	CR-1611-10-D	HERRERA, HUBERT, Jr.	8/7/2018				24.55	14.05		
COL-2018-15000	CR-1661-07-G	GUZMAN, ROSALVA MARTINEZ	8/10/2018				35.00	20.00		
COL-2018-15109	CR-3605-07-D	RAMOS, SANTIAGO VILLAREAL	8/13/2018				19.81	11.32		
COL-2018-15273	CR-4134-04-C	GUTIERREZ, ESTEBAN, Jr.	8/15/2018				60.47	34.55		
COL-2018-15303	CR-2747-01-H	MARQUEZ, LUCIANO ESCAMILLA	8/15/2018				32.20	18.40		
COL-2018-15566	CR-2715-11-C	TORRES, LIZA	8/20/2018				30.94	17.68		
COL-2018-15885	CR-1286-07-F	ALVARADO, ORLANDO	8/27/2018				35.00	20.00		
COL-2018-16015	CR-0332-05-H	RAMOS, ROLANDO BRISENO	8/29/2018				35.00	20.00		
COL-2018-16094	CR-1207-99-C	ESQUIVEL, JESUS NOEL	8/30/2018				35.00	20.00		
COL-2018-16104	CR-689-12-A	CONTRERAS, ERASMO	8/30/2018				35.00	20.00		
COL-2018-16232	CR-3244-09-G	MEYER, CASEY RYAN	8/31/2018				35.00	20.00		
COL-2018-16236	CR-761-09-G	MEYER, CASEY RYAN	8/31/2018				5.07	2.90		

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

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFr	RMP	RMPr
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee should NOT have been assessed based on judgment order.										
COL-2018-16068	CR-3984-04-F	QUINTERO, EDUARDO GUSTAVO	8/30/2018				35.00	20.00	20.00	
COL-2018-15528	CR-3433-09-D	GARZA, MARIO ALBERTO MARTINE	8/20/2018	50.00			35.00	20.00	22.50	2.50
DC-2018-064469	CR-1597-11-H	ESTRADA, OSCAR OSVALDO	8/15/2018				35.00	20.00	22.50	2.50
COL-2018-15993	CR-1615-12-A	YNOSENCIO, ALBERTO GALVAN	8/28/2018				35.00	20.00	22.50	2.50
COL-2018-15333	CR-4651-07-I	GARCIA, MARTIN VASQUEZ	8/16/2018		18.89			10.79		
COL-2018-16023	CR-1760-10-D	GONZALEZ, RICARDO DAVID	8/29/2018		19.50			11.15		
COL-2018-16174	CR-4683-08-G	VILLALOBOS, JOSE ANTONIO VERA	8/31/2018		6.25			3.57		
COL-2018-14332	CR-025-08-E	WILSON, JASON STANDFER	8/1/2018				35.00	20.00		
COL-2018-14378	CR-1121-11-D	PENA, OMAR RENE	8/1/2018				35.00	20.00		
COL-2018-14552	CR-2645-13-C	RUIZ, EDUARDO	8/3/2018				35.00	20.00		
COL-2018-14556	CR-1598-15-G	REYES, JUAN GABRIEL	8/3/2018				6.86	3.92		
COL-2018-14631	CR-2137-09-E	GODINO, GERARDO SERGIO MEDII	8/6/2018				21.39	7.78		
COL-2018-14692	CR-1535-08-I	Trevino, Pedro Luis Onofre	8/6/2018				35.00	20.00		
COL-2018-14787	CR-0574-06-G	ALDACO, ANTONIO ALMAGUER	8/7/2018				35.00	20.00		
COL-2018-14789	CR-0436-13-E	REYNOSO, ARTURO TORRES	8/7/2018				10.33	5.90		
COL-2018-14794	CR-4471-06-G	ALDACO, ANTONIO ALMAGUER	8/7/2018				35.00	20.00		
COL-2018-14803	CR-0785-13-C	PINA, ADAN GARCIA, Jr.	8/7/2018				35.00	20.00		
COL-2018-14941	CR-1074-11-E	FLORES, ALEJANDRO	8/9/2018				6.23	3.56		
COL-2018-14960	CR-2333-09-F	BUENO, JESSICA MARIA	8/9/2018				11.11	6.35		
COL-2018-15016	CR-2100-06-C	LOPEZ, VICTOR MARTIN	8/10/2018				35.00	20.00		
COL-2018-15433	CR-4805-06-H	DOMINGUEZ, JOSE ALBERTO MAR'	8/17/2018				35.00	20.00		
COL-2018-15512	CR-2225-10-G	SANCHEZ, WALTER ALEXANDER DE	8/20/2018				11.01	6.29		
COL-2018-15643	CR-4119-14-J	ALVARADO, JOSHUA JAMES	8/21/2018				8.55	4.88		
COL-2018-15876	CR-3744-13-I	RODRIGUEZ, ROGELIO, Jr.	8/27/2018				35.00	20.00		
COL-2018-15956	CR-4484-07-A	TREVINO, ISRAEL SAENZ	8/28/2018				35.00	20.00		
COL-2018-16027	CR-1238-12-G	ORTA, ARISTEO HERNANDEZ	8/29/2018				6.50	3.75		
COL-2018-16028	CR-207-12-G	ORTA, ARISTEO HERNANDEZ	8/29/2018				6.50	3.75		
COL-2018-16056	CR-936-11-E	RODRIGUEZ, JUAN GABRIEL SANC'	8/29/2018				9.94	5.68		
COL-2018-16069	CR-3975-04-F	QUINTERO, EDUARDO GUSTAVO	8/30/2018				35.00	20.00		
COL-2018-16085	CR-2410-12-D	CANTU, JOSE ROEL ORDONEZ	8/30/2018				35.00	20.00		
COL-2018-16087	CR-2411-12-D	CANTU, JOSE ROEL ORDONEZ	8/30/2018				35.00	20.00		
COL-2018-16106	CR-2034-14-A	CONTRERAS, ERASMO	8/30/2018				35.00	20.00		
COL-2018-16209	CR-331-10-F	CAMPOS, ROGELIO	8/31/2018				35.00	20.00		
COL-2018-16234	CR-0434-13-G	MEYER, CASEY RYAN	8/31/2018				35.00	20.00		
COL-2018-16249	CR-2681-10-G	GONZALEZ, RAYMUNDO MARTINE	8/31/2018				17.26	9.86		

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 21, 2018

Omar Romero, City Manager
City of Peñitas
P.O. Box 204
Peñitas, Texas 78576

Re: City of Peñitas TIRZ No. 1 Report No. 2017-28

Dear Mr. Romero:

We conducted a limited scope review of the interlocal agreement between the City of Peñitas, Hidalgo County, and City of Peñitas Tax Increment Reinvestment Zone No. 1 (Peñitas TIRZ). The objectives of the review were to determine the accuracy of the Peñitas TIRZ 2016-2017 (collections for February 1, 2016 through January 31, 2017) payment amount and compliance with Tax Code §311.016 and Section IV (C)(i) regarding completion of the annual report and annual audit report by the Peñitas TIRZ.

The scope of our review was limited to the Peñitas TIRZ property accounts as of January 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The results of the review revealed the following:

1. A payment request in the amount of \$82,926.00 was received from the City of Peñitas on behalf of the Peñitas TIRZ; however, it was determined that the amount due to the Peñitas TIRZ for 2016-2017 is \$90,433.36 (see Exhibit A).
2. The annual report and annual audit report were submitted in compliance with Tax Code §311.016 and Section IV (C)(i) of the interlocal agreement.

If you have any questions, please call 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

Enclosure

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D.C.

JAMIE E. TUERNA
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.

NDE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 39th D.C.

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

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

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

OVERSEER

EXHIBIT A

2016-2017 Penitas TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Penitas TIRZ Calculation for Tax Year 2016	Penitas TIRZ Calculation for Tax Year 2015	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 (.59/100)	\$ 19,902,548.00 0.0059	\$ -	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 117,425.03	\$ -	
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	\$ 19,902,548.00 \$ 3,610,638.00 \$ 16,291,910.00	\$ - \$ - \$ -	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of 95% of .5095 or 95% of actual M&O) (.5186/100) Tax Levy Due to TIRZ	\$ 16,291,910.00 0.005090 \$ 82,926	\$ - \$ - \$ -	
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	\$ 117,425.03 \$ 117,425.03 100.0000%		
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 82,926 100.0000%		
(Less) Administrative Cost	\$ -		\$ 82,926
(Less) Adjustments **	\$ -		
2016-2017 TIRZ PAYMENT AMOUNT			\$ 82,926

** 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 2016	County Auditor's Calculation for Tax Year 2015	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 19,903,501.00 0.0059	\$ 16,933,646.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 117,430.66	\$ 99,908.51	
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	\$ 19,903,501.00 \$ 1,356,701.00 \$ 18,546,800.00	\$ 16,933,646.00 \$ 1,356,701.00 \$ 15,576,945.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of 95% of .5095 or 95% of actual M&O) (.5186/100) Tax Levy Due to TIRZ	\$ 18,546,800.00 0.004840 \$ 89,766.51	\$ 15,576,945.00 0.004840 \$ 75,392.41	
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	\$ 117,394.36 \$ 117,430.66 99.9691%	\$ 1,822.42 \$ 99,908.51 1.8241%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 89,766.51 99.9691%	\$ 75,392.41 1.8241%	
(Less) Administrative Cost	\$ -		\$ 91,114.00
(Less) Adjustments **			\$ 680.64
2016-2017 TIRZ PAYMENT AMOUNT			\$ 90,433.36

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

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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September 21, 2018

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

Ref: August 2018 Delinquent Tax Attorney Payment Request Report No. 2018-75

Dear Mr. Villarreal:

We completed a limited scope review of the August 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 August 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 August 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 August 2018."
- Although DTA fees for 228 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 (221 tax

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 139th D.C.

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JUDGE, 206th D.C.

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JUDGE, 375th D.C.

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NOÉ GONZÁLEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LÓPEZ
JUDGE, 389th D.C.

L. KENO VÁSQUEZ
JUDGE, 394th D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430th D.C.

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

accounts), small amounts collected (6 tax accounts), and multiple payments (1 tax account) that needed to be added to calculate the 15% (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of \$0.02.

We will proceed to process the August 2018 DTA payment request in the amount of \$306,107.85 to LGBS.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 441ND D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2017	T543700000000600	0.08	0.02	0.1	0.01
2	1	2016	L611500000014900	409.3	102.32	511.62	73.06
3	1	2016	S357500000033A00	345.05	86.26	431.31	61.59
4	1	2016	S545102000009200	217.75	55.89	273.64	39.52
5	1	2016	C497097TGO050807	53.14	13.29	66.43	9.49
6	1	2016	W731000000009000	42.39	10.46	52.85	7.5
7	1	2016	E503597000003201	13.09	3.31	16.4	2.35
8	1	2016	S100000011001400	0.23	0.07	0.3	0.04
9	1	2015	L611500000014900	372.09	137.67	509.76	73.12
10	1	2015	P900600000001800	217.54	79.04	296.58	42.09
11	1	2015	S545102000009200	96.36	36.29	132.65	19.22
12	1	2015	H510000006000300	3.55	1.25	4.8	0.67
13	1	2015	R235000001000700	0.58	0.25	0.83	0.13
14	1	2015	V365000003001700	0.29	0.14	0.43	0.07
15	1	2014	M475000003002500	417.15	184.93	602.08	80.72
16	1	2014	L611500000014900	340.93	167.05	507.98	73.13
17	1	2014	A180000051001405	149.85	68.43	218.28	29.9
18	1	2014	A180000043001215	133.39	64.46	197.85	28.21
19	1	2014	R535500058001600	61.26	29.61	90.87	12.96
20	1	2014	G880000011000400	57.58	23.99	81.57	10.45
21	1	2014	W340000000000800	28.66	12.42	41.08	5.42
22	1	2014	R410000001001400	14.21	6.12	20.33	2.67
23	1	2014	A210000084000900	12.71	5.75	18.46	2.51
24	1	2014	S359302000005300	9.5	4.06	13.56	1.77
25	1	2014	M045004000000200	8.22	4.01	12.23	1.75
26	1	2014	A672783000677500	-3.37	-3.62	-6.99	-1.53
27	1	2013	M475000003002500	204.97	115.47	320.44	43.35
28	1	2013	R065000007001000	90.09	44.14	134.23	16.08
29	1	2013	T210000239001530	33.77	18.68	52.45	6.99
30	1	2013	P320002006001200	3.55	1.76	5.31	0.65
31	1	2013	M440000000000300	0.37	0.26	0.63	0.1
32	1	2012	L473500004004000	93.11	60.51	153.62	19.97
33	1	2012	C6650000B8000100	53.41	31.69	85.1	10.1
34	1	2012	W120000003000500	40.89	28.76	69.65	9.75
35	1	2012	C497097PCH171906	30.63	20.63	51.26	6.89
36	1	2012	1004800000007650	28.98	16.62	45.6	5.22
37	1	2012	G840000000000100	22.61	13.64	36.25	4.38
38	1	2012	B156007000007400	21.75	12.68	34.43	4.01
39	1	2012	W230000004000606	11.99	7.44	19.43	2.41
40	1	2012	L505000000011800	10.7	7.09	17.79	2.36
41	1	2012	A210000048001001	5.68	3.6	9.28	1.17
42	1	2011	1004800000007650	304.95	211.42	516.37	60.38
43	1	2011	L334000000002000	96.33	79.32	175.65	24.71
44	1	2011	G120001000002600	47.73	37.08	84.81	11.24
45	1	2011	G120001000002600	47.73	37.08	84.81	11.24
46	1	2011	C6650000B8000100	52.33	37.33	89.66	10.83
47	1	2011	C497097PCH171906	15.96	12.66	28.62	3.88
48	1	2011	G120001000002600	15.91	12.36	28.27	3.75

49	1	2011	N840000004002000	14.91	9.64	24.55	2.64
50	1	2011	E330000384001000	5.43	4.49	9.92	1.4
51	1	2011	L106902000005300	6.13	4.2	10.33	1.19
52	1	2011	M440000000000400	0.15	0.14	0.29	0.05
53	1	2011	G120001000002600	-47.73	-37.08	-84.81	-11.24
54	1	2010	N340000000211910	243.87	185.34	429.21	46.82
55	1	2010	H325000000001000	170.81	124.12	294.93	30.23
56	1	2010	M593000000002700	101.51	75.79	177.3	18.88
57	1	2010	L106902000005300	62.76	50.41	113.17	13.27
58	1	2010	C6650000B8000100	55.81	46.51	102.32	12.56
59	1	2010	N340000000303513	52.81	43.66	96.47	11.72
60	1	2010	G400000000002000	36.49	29.67	66.16	7.88
61	1	2010	C030000189001000	20.7	17.93	38.63	4.97
62	1	2010	N480000004000203	18.26	15.94	34.2	4.43
63	1	2010	K240000000007305	16.34	12.8	29.14	3.31
64	1	2010	A210000050001500	16.3	12.22	28.52	3.05
65	1	2010	T543502000002800	15.15	11.32	26.47	2.82
66	1	2010	B190040000004900	11.64	8.85	20.49	2.23
67	1	2010	V305200000007000	9.52	7.11	16.63	1.77
68	1	2010	G590098004000101	2.28	1.87	4.15	0.5
69	1	2010	H520003000004800	1.65	1.21	2.86	0.3
70	1	2009	N340000000211910	178.66	157.22	335.88	37.52
71	1	2009	H325000000001000	154.77	131.04	285.81	30.18
72	1	2009	A210000050001500	59.03	51.36	110.39	12.13
73	1	2009	S350000000001405	40.45	42.59	83.04	11.65
74	1	2009	V305200000007000	44.71	38.75	83.46	9.12
75	1	2009	C6650000B8000100	31.15	29.7	60.85	7.57
76	1	2009	E330000329001200	14.27	15.42	29.69	4.28
77	1	2009	R065000009003000	23.16	18.99	42.15	4.24
78	1	2009	M594901000000100	19.24	15.91	35.15	3.58
79	1	2009	M059002000001100	14.65	13.34	27.99	3.28
80	1	2009	T543502000002800	14.14	12.27	26.41	2.89
81	1	2009	L605000000005005	8.37	7.29	15.66	1.72
82	1	2009	K240000000007305	5.83	5.26	11.09	1.29
83	1	2009	B190040000004900	5.88	5.18	11.06	1.23
84	1	2008	M594901000000100	203.41	192.56	395.97	41.5
85	1	2008	N340000000211910	145.09	145.1	290.19	33.08
86	1	2008	L502500000005520	58.81	59.98	118.79	13.94
87	1	2008	F065000000002500	47.79	47.15	94.94	10.61
88	1	2008	F065000000002500	44.76	44.16	88.92	9.94
89	1	2008	G840000000000100	17.88	19.35	37.23	4.74
90	1	2008	P696500000000700	22.67	20.49	43.16	4.19
91	1	2008	G08000003001500	12.17	14.12	26.29	3.66
92	1	2008	T543502000002800	13.28	13.1	26.38	2.95
93	1	2008	R065000009003000	0.44	0.41	0.85	0.09
94	1	2008	G840000000000100	-17.88	-19.35	-37.23	-4.74
95	1	2008	K240000000005901	-30.88	-28.93	-59.81	-6.34
96	1	2008	K240000000005901	-31.46	-29.5	-60.96	-6.47
97	1	2007	I708000000006800	210.58	220.4	430.98	44.85
98	1	2007	P820000000000200	188.07	206.86	394.93	44.57
99	1	2007	N340000000211910	145.09	162.51	307.6	35.69
100	1	2007	O270003000003100	22.18	23.61	45.79	4.9

101	1	2007	T475002000001700	16.3	20.06	36.36	4.82
102	1	2007	A555000000000300	11.81	13.64	25.45	3.09
103	1	2007	B156007000004400	10.13	10.32	20.45	2.03
104	1	2007	S63500000B002500	7.86	8.39	16.25	1.75
105	1	2006	N340000000211910	145.09	179.92	325.01	38.3
106	1	2006	M520000033000900	111.13	118.16	229.29	20.5
107	1	2006	H347500196000003	49.3	52.42	101.72	9.1
108	1	2006	S735000004000600	28.63	34.47	63.1	7.09
109	1	2006	I708000000006800	25.95	30.3	56.25	6
110	1	2006	H135000001001100	12.44	16.46	28.9	3.75
111	1	2006	B262901000001000	11.96	13.2	25.16	2.42
112	1	2006	D320000110000000	11.44	12.61	24.05	2.31
113	1	2006	E720000016001200	9.15	9.72	18.87	1.69
114	1	2006	T460002000002600	5.37	6.29	11.66	1.25
115	1	2006	S359302000004600	5.02	5.83	10.85	1.15
116	1	2006	B156007000004400	1.12	1.28	2.4	0.25
117	1	2005	N340000000211910	145.09	197.33	342.42	40.92
118	1	2005	C902500000001600	169.9	215.2	385.1	40.77
119	1	2005	A570000000000400	140.32	187.09	327.41	37.89
120	1	2005	M520000033000900	107.23	126.88	234.11	21.71
121	1	2005	E720000004000100	47.09	65.29	112.38	13.84
122	1	2005	B240001000001200	40.69	49.76	90.45	8.97
123	1	2005	S359302000004600	13.22	16.92	30.14	3.25
124	1	2005	C211000000002600	13.7	16.2	29.9	2.77
125	1	2005	S245000000001200	7.41	9.95	17.36	2.03
126	1	2005	M475000002001600	4.78	6.16	10.94	1.2
127	1	2005	T490002001001900	4.89	5.64	10.53	0.92
128	1	2005	R225001003001900	2.5	3.83	6.33	0.9
129	1	2005	V382000000006900	2.01	2.88	4.89	0.63
130	1	2005	B240001000001200	-40.69	-49.76	-90.45	-8.97
131	1	2004	N340000000211910	129.47	191.62	321.09	38.84
132	1	2004	M520000033000900	106.38	138.65	245.03	23.46
133	1	2004	S395000002000401	47.47	61.87	109.34	10.47
134	1	2004	S325500000003200	29.26	46.31	75.57	10.13
135	1	2004	E310000036001600	33.44	44.8	78.24	7.93
136	1	2004	A180000036000408	38.21	47.52	85.73	7.4
137	1	2004	B190018000002800	27.73	36.15	63.88	6.12
138	1	2004	V382000000006900	16.85	26.12	42.97	5.59
139	1	2004	T210000250001521	24.94	31.51	56.45	5.05
140	1	2004	S110000002002400	13.56	20.39	33.95	4.21
141	1	2004	W010000030000728	12.16	18.98	31.14	4.09
142	1	2004	W380000238000005	11.4	18.24	29.64	4.04
143	1	2004	M015000062000401	10.07	16.14	26.21	3.58
144	1	2004	M015000062000401	10.07	16.14	26.21	3.58
145	1	2004	E330000123000100	13.65	18.33	31.98	3.25
146	1	2004	H365003000001100	11.75	16.53	28.28	3.14
147	1	2004	M355000150002100	3.33	5.04	8.37	1.05
148	1	2004	M015000062000401	-10.07	-16.14	-26.21	-3.58
149	1	2003	M215000001002000	164.08	213.85	377.93	30.27
150	1	2003	M520000033000900	100.72	143.36	244.08	24.02
151	1	2003	A180000044001205	46.19	63.9	110.09	10.19
152	1	2003	G690000005001000	34.53	50.52	85.05	8.86

153	1	2003	B203500000001800	36.59	49.14	85.73	7.41
154	1	2003	L450004000014200	31.56	42.4	73.96	6.39
155	1	2003	H265000010000500	28.88	37.61	66.49	5.32
156	1	2003	M515000000004700	17.94	26.98	44.92	4.93
157	1	2003	W230000052000300	8.11	13.56	21.67	2.85
158	1	2003	V382000000000100	12.44	16.7	29.14	2.52
159	1	2003	B505000015000600	9.26	12.43	21.69	1.87
160	1	2003	B496504000032900	3.51	6.03	9.54	1.3
161	1	2003	T790000002002900	3.58	5.09	8.67	0.85
162	1	2003	E310000036001600	1.79	2.61	4.4	0.46
163	1	2003	S244002000003500	1.37	1.84	3.21	0.28
164	1	2002	M215000001002000	154.24	219.53	373.77	31.23
165	1	2002	M520000033000900	100.72	155.45	256.17	25.83
166	1	2002	H345003000002000	50.65	74.12	124.77	11.17
167	1	2002	S240000000013600	43.06	61.29	104.35	8.72
168	1	2002	M190001000003200	25.25	37.95	63.2	6.02
169	1	2002	S4770000000009500	17.7	25.18	42.88	3.58
170	1	2002	W010000044001052	7.53	11	18.53	1.66
171	1	2002	L450004000014200	3.33	4.88	8.21	0.74
172	1	2002	C690000001000700	2.63	4.07	6.7	0.68
173	1	2001	M520000033000900	80.91	134.59	215.5	22.21
174	1	2001	H345003000002000	13.27	21.01	34.28	3.17
175	1	2001	T706000000000200	7.79	11.91	19.7	1.66
176	1	2001	B240002005000800	4.01	6.68	10.69	1.1
177	1	2000	M520000033000900	77.53	138.25	215.78	22.68
178	1	2000	R026300000001100	14.97	29.42	44.39	5.61
179	1	2000	R380000049000700	13.63	21.05	34.68	2.52
180	1	2000	G040000006000100	4.8	9.74	14.54	1.93
181	1	2000	M687000000002600	2.36	4.11	6.47	0.65
182	1	2000	B240002005000800	1.37	2.45	3.82	0.4
183	1	1999	M215000001002000	116.55	207.84	324.39	29.9
184	1	1999	H419500000006600	6.68	12.18	18.86	1.83
185	1	1998	M215000001002000	119.18	226.84	346.02	32.72
186	1	1998	O330000024001500	3.85	8.12	11.97	1.41
187	1	1997	M215000001002000	128.76	260.52	389.28	37.66
188	1	1997	B010000003000300	15.37	33.02	48.39	5.37
189	1	1997	M490000000009302	12.34	28.07	40.41	5.01
190	1	1997	E720000009000600	10.63	23.85	34.48	4.16
191	1	1997	S170003007001200	6.69	13.54	20.23	1.96
192	1	1997	S170003007001200	6.69	13.54	20.23	1.96
193	1	1996	M215000001002000	117.89	252.68	370.57	36.6
194	1	1996	A210000051001900	25.37	55.38	80.75	8.33
195	1	1996	L590000005000500	22.86	46.54	69.4	6
196	1	1996	M368000000004100	5.44	14.11	19.55	2.79
197	1	1995	M215000001002000	110.97	251.16	362.13	36.45
198	1	1994	M215000001002000	103.01	245.5	348.51	35.69
199	1	1994	K240000000022211	19.73	50.32	70.05	8.32
200	1	1994	C120002000002600	4.36	11.06	15.42	1.82
201	1	1993	M215000001002000	85.95	215.16	301.11	31.33
202	1	1992	M215000001002000	79.29	208	287.29	30.33
203	1	1990	C005000000002302	25.1	80.72	105.82	14.49
204	1	1990	M215000001002000	19.71	56.45	76.16	8.25

205	1	1990	L255001005001900	8.46	27.31	35.77	4.93
206	1	1985	L590000003001000	1.93	7.12	9.05	1.18
207	1	1983	B505000007000100	2.57	9.62	12.19	1.44
208	12	1997	M490000000009302	0.6	1.35	1.95	0.24
209	17	1983	B505000007000100	0.25	0.92	1.17	0.14
210	1	2003	P010001000000600	397.88	518.57	916.45	73.41
211	1	2002	P010001000000600	217.02	308.89	525.91	43.95
212	1	2000	P010001000000600	407.18	677.28	1,084.46	97.11
213	1	1999	P010001000000600	354.29	631.82	986.11	90.88
214	1	1998	P010001000000600	336.97	641.37	978.34	92.5
215	1	1997	P010001000000600	322.24	652	974.24	94.26
216	1	1996	P010001000000600	292.13	626.14	918.27	90.71
217	1	1995	P010001000000600	176.95	400.5	577.45	58.13
218	12	1999	P010001000000600	8.65	15.43	24.08	2.22
219	12	1998	P010001000000600	14.71	28	42.71	4.04
220	12	1997	P010001000000600	15.61	31.58	47.19	4.57
221	12	1996	P010001000000600	15.69	33.63	49.32	4.87
222	12	1995	P010001000000600	9.92	22.45	32.37	3.26
223	1	2015	L670000004001800	9.79	3.37	13.16	1.81
224	1	2009	H284000000013400	23.49	20.45	43.94	4.83
225	1	2004	E540000045000300	3.8	6.07	9.87	1.35
226	1	2003	C436000000003300	35.46	58.64	94.1	12.13
227	1	2002	C436000000003300	10.5	18.62	29.12	3.78
228	1	1986	D320098085000047	34.82	132.31	167.13	24.23

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

October 10, 2018

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

Re: Cash Count Audit No. 2018-80

Dear Ms. Chapa:

We conducted a surprise cash count of the cash held at your office on September 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 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 29, 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 \$405.25. 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 the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following 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 collection and recording of cash requires improvement. In addition, compensating controls to cover the lack of basic internal controls have not been implemented. The Law Librarian performs the following incompatible duties:

- Custody: Receives collections, issues receipts, balances receipts issued to cash on hand, maintains a cash drawer, and has access to inventory of unused receipts
- Recording: Accounts for numerical sequence of cash receipts and prepares reports of cash received
- Authorization: Approves the monthly report and 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 transactions, and authorization. The individual responsible for receiving collections, issuing receipts, balancing receipts issued to cash on hand, maintaining the cash drawer, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for numerical sequence of cash

HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TUERINA
JUDGE, 33RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 137TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 391TH D.C.

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

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

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

receipts and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for approving the monthly report and verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Formal monitoring procedures have not been developed and implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County revenues.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide a management response to the observation noted above by October 26, 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 surprise 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
County Auditor

Enclosure: Management Response Form

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

JAME E. TIERNA
JUDGE, 13th 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.

HOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381st D.C.

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

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

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



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

AUDITEE: Law Library AUDIT NO.: 2018-80

AUDIT: Cash Count MANAGEMENT RESPONSE DUE: October 26, 2018

FINDING No.: 1 RECOMMENDATION: 1

Management should develop and implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Management Response (Choose One):

- AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**
- AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**
- DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

October 10, 2018

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

Ref: Cash Count Report No. 2018-536

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the McAllen Health Clinic on September 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 for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on December 6, 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 \$390.00. Based on the results of our review, we concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund 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 during our review that segregation of duties over the collection and recording of cash requires improvement. The Clerks and Clerk Manager perform the following incompatible duties:

- Custody: Receive money, issue receipts, balance copies of receipts against the cash drawer, maintain a cash drawer, prepare bank deposits, and have access to the inventory of unused receipts
- Recording: Account for the numerical sequence of cash receipts, maintain the inventory log of unused receipts, and prepare reports of cash received

According to staff, proper segregation of duties has not been implemented due to limited staff.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

JAMIE E. TIJERNA
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.

transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, maintaining the inventory log of unused receipts, and preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties, such as those noted above, are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 2:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to management, security cameras have not been installed due to budgetary constraints.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed and utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase the security cameras.

Observation No. 3:

We were unable to open the cash box for outside clinic collections to verify that there were no collections pending to be deposited. The individual assigned to outside clinic duties was out of the office at the time of the cash count and no one else had access to the cash box. We later confirmed that there were no collections in the cash box pending to be deposited. According to staff, only the individual assigned to the cash box knows the combination.

The County Auditor's Office requires that the supervisor have access to open the cash box for outside clinic collections in the absence of the individual responsible for the cash box to ensure that there are no collections pending to be deposited.

Failure to ensure that a supervisor has access to the cash box for the outside clinic could result in loss or the misuse of County funds.

Recommendation:

Management should ensure that in the absence of the individual responsible for the outside clinic cash box, a supervisor is provided with the combination code to ensure that no collections are pending to be deposited.

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE QUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 271ST D.C.

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

NOE GONZALEZ
JUDGE, 335TH 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.

Please provide written management responses using the attached Management Response Forms to the observations noted above by October 26, 2018.

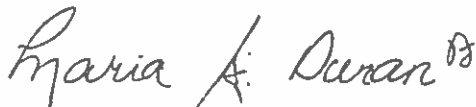
In addition, management should develop and implement procedures for the handling of cash transactions. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide our office with copies of the procedures by October 26, 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 Marissa Castillo, Internal Auditor II, at (956) 318-2511, ext. 4650, Yvonne Torres, Revenue Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

Enclosures: Management Response Forms

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.

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JUDGE, 275TH D.C.

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

AUDITEE: Elections Department AUDIT NO.: 2018-560
AUDIT: Cash Count MANAGEMENT RESPONSE DUE: October 26, 2018
FINDING No.: 1 RECOMMENDATION: 1

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: _____



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

AUDITEE: Elections Department AUDIT NO.: 2018-560
AUDIT: Cash Count MANAGEMENT RESPONSE DUE: October 26, 2018
FINDING No.: 2 RECOMMENDATION: 2

Management should ensure that security cameras are installed and utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase the 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

October 10, 2018

The Honorable Laura Hinojosa, District Clerk
Hidalgo County District Clerk's Office
100 N. Closner
Edinburg, TX 78539

Re: Cash Count Report No. 2018-561

Dear Ms. Hinojosa:

We conducted a surprise cash count of the cash held at your office on September 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 November 6, 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 \$11,450.56. Based on the results of the 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 \$450.00

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 Marissa Castillo, Internal Auditor II, at ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	JAIME E. TIJERNA 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.	MARCO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 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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