

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 23, 2018

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

Ref: Closure of Non-Statutorily Authorized Bank Accounts

Dear Mr. Guajardo:

Previously the County Auditor's Office sent correspondence regarding the closure of the Fee and Court Cost bank accounts that the County Clerk's Office is not statutorily authorized to maintain.

In order to close the Fee and Court Cost bank accounts, the following should be done:

1. Deposit collections in the County's General Fund bank account on a daily basis, effective April 2, 2018. In addition, email a completed remittance form (see attachment) to the County Treasurer's Office on a daily basis along with the validated deposit slip. Please ensure the email's subject line contains the word "County Clerk", the name of the account for which the collections were received, and the date the collections were received by your office (ex. County Clerk-Fee-02-20-2018).
2. Utilize the new deposit slips and endorsement stamps ordered by your office. The deposit slips must contain a unique number assigned to your office and be pre-numbered in sequential order to easily identify deposits made by your office. Attached are copies of the deposit slips with the endorsement stamp.

When preparing the deposit slip, please ensure the deposit slip contains sufficient information to identify the 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.

A staff member of the County Auditor's Office will contact the County Clerk's Office in the near future to go over the new deposit and reporting procedures that need to be implemented.

3. Redeem certificate of deposit no. 8307707300/1. The funds should be deposited into the Court Cost bank account. Once the funds are deposited in the Court Cost bank account, the funds should be transferred to the County Treasurer's Office to be receipted in the County Clerk undistributed general ledger account no. 8-1100-227-30-000-031-0-000.
4. Make efforts to collect on receivables including shortages, insufficient fund checks, etc. related to the Fee and Court Cost bank accounts. Once collection efforts have been exhausted and documented, indemnification from Commissioners' Court should be sought.
5. Escrow funds maintained in the Fee and Court Cost bank accounts should be deposited with the County Treasurer to be receipted in the undistributed escrow account no.'s 8-1100-227-30-000-029-0-000 (Fee Account) and 8-1100-227-30-000-032-0-000 (Court Cost Account).
6. Refund and payment requests should be emailed to [disbursements@auditor.co.hidalgo.tx.us](mailto:disbursements@auditor.co.hidalgo.tx.us) using the attached form and /or letter, as applicable, effective April 2, 2018. When sending the refund and payment

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

NCE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 48<sup>th</sup> D.C.

requests to the County Auditor's Office, please ensure that the subject line contains the word "County Clerk."

7. Close the Fee and Court Cost bank accounts by May 31, 2018.
8. Return any deposit slips and checks for the closed bank accounts to the County Auditor's Office for destruction purposes.

If you have any questions or would like to schedule a meeting to discuss the closure of the accounts, 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 County Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosures

cc: The Honorable Norma Garcia, Hidalgo County Treasurer  
Valde Guerra, County Executive Officer

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