

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

February 26, 2019

The Honorable Richard Cortez, 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 Ellie Torres, Commissioner Precinct No. 4

Dear Judge and Commissioners:

Pursuant to Local Government Code Section 115.0035 (c), we are submitting for your review the following County Auditor reports:

Department	Description
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for August 2018 through December 2018
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for November 2018 through December 2018
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for December 2018
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Monthly Fees Report for the months of July 2018 through December 2018
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for November 2018 and December 2018
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fees Report for October 2018 through December 2018
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for November 2018 and December 2018
The Hon. Ellie Torres, Commissioner Precinct No. 4	Sanitation Program Monthly Fees Report for June 2018 through December 2018
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for November 2018 and December 2018
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for November 2018 and December 2018
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for November 2018 and December 2018
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for November 2018 and December 2018
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Reports for November 2018 and December 2018
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for November 2018 and December 2018
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for November 2018 and December 2018
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for November 2018 and December 2018
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for November 2018 and December 2018
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for December 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's Fee Monthly Fees Report for July 2018 through December 2018
The Honorable Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for December 2018
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for December 2018

HIDALGO COUNTY DISTRICT JUDGES

LUIS R. SMOLETERSKY
JUDGE, 57th D.C.

FERNANDO MANCASA
JUDGE, 63rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for December 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for December 2018
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for December 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for December 2018
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for December 2018
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Hot Checks Processing Fees Reports for September 2018 through December 2018
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	HIDTA Financial Statements for September 2018 through December 2018
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the HB 65 Financial Statements for January 31, 2018 through December 31, 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's "B" Account Financial Statements for June 2018 through December 2018
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	December 2018 DTA Payment Request Report No. 2019-13

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 87th D.C.

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
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, 394th D.C.

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JUDGE, 430th D.C.

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EDINBURG, TEXAS 78539

January 28, 2019

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

Re: *Criminal Fees Monthly Report* for August 2018 through December 2018

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for August 2018 through December 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 August 2018 through December 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 132ND D.C.

ROSE GUERRA PEYNA
JUDGE, 266TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NCE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 393TH D.C.

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

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

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

Conclusion:

Total collections for the months of August 2018 through December 2018 were \$186,474.95, \$185,758.25, \$221,429.38, \$182,700.49 and \$156,840.73, respectively. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 17 receipts in August 2018, 24 receipts in September 2018, 24 receipts in October 2018, 16 receipts in November 2018, and 32 receipts in December 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 RMP_r) 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); June 2018 (96); and July 2018 (89) 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS H SINGLETERRY
JUDGE, 12th D.C.

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 10th D.C.

MARLA CUELLAR
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
D.F.RSFFR

LETICIA LOPEZ
JUDGE, 39th D.C.

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

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

PENELE R. BETANCOURT
JUDGE, 41st D.C.

Observation No. 2:

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. 3:

We noted that a \$100 counterfeit bill was accepted for payment in September 2018. Indemnification for the \$100.00 has not been requested from Commissioners Court.

In addition, a \$98.00 shortage in the month of December 2018 has not been resolved. According to staff, they were able to confirm through camera footage that the cashier issued a receipt from *Odyssey* for more than what was received; in error. The receipt has not been voided to correct the amount receipted since the original receipt has not been obtained from the constituent.

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 in his/her possession in the performance of official duties. Local Government Code §157.903, authorizes a Commissioners Court to indemnify an elected or appointed county officer against personal liability for the loss of county funds, or loss of or damage to personal property, if the loss was not the result of the officer's negligence or criminal action.

Failure to replenish a shortage results in the loss of County Funds

Recommendation:

Management should request indemnification from Commissioners Court or deposit \$100.00 with the County Treasurer. In addition, the receipt should be voided and reissued for the correct amount.

Please provide written management responses to the observations noted above and an action plan for observation no. 1 by February 1, 2019 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: Exhibit A and Action Plan Form

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

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JUDGE, 430TH D.C.

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JUDGE, 447TH D.C.

ACTION PLAN (AP)

Audit Project	Criminal Fees Monthly Report for August 2018 through December 2018
Observation No. 1	We noted that 17 receipts in August 2018, 24 receipts in September 2018, 24 receipts in October 2018, 16 receipts in November 2018, and 32 receipts in December 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. 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); June 2018 (96); and July 2018 (89) are still pending to be completed.
Recommendation No. 1	Management should ensure that all pending adjustments are completed.
GOAL/ACTION ITEM:	Complete the pending adjustments.
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

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2018 - 08/31/2018 Sorted by: By receipt number

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

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

	Totals	Fee Totals
Total Receipts	186,474.95	186,474.95 X9-1 ✓
Total Adjustments Impacting Receipts	0.00	0.00
Final Fee Code Totals	186,474.95	186,474.95 X3-1; X8; X9-2
Refunds	-213.00	
Due Treasurer	186,474.95	186,474.95 X; X5-19 ✓

Hidalgo County Clerk

Criminal Court Cost

August 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

September 19, 2018

Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 10/10/18 10/19/18

10/23/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2018 - 08/31/2018 Sorted by: By receipt number

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

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

Criminal

Fee Code	Totals	Fee Totals
Fee Code Totals for All Funds	186,474.95	186,474.95
1100-341-10-180-002-0-000 County Clerk	11,860.32	11,860.32
1100-342-10-180-001-0-000 Sheriff	8,092.38	8,092.38
1100-341-10-180-006-0-000 Stenographer	5,088.86	5,088.86
1100-341-10-180-008-0-000 Jury - County Clerk	4.08	4.08
1100-207-20-000-027-0-000 Judicial & Court Person. Train	1.11	1.11
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.29	0.29
1100-207-20-000-005-0-000 Time Payment	2,102.88	2,102.88
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,606.00	2,606.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	313.28	313.28
1100-202-00-000-022-0-000 Refund/Overpmt-CC	122.00	122.00
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	2.79	2.79
1100-207-20-000-015-0-000 Consolidated Court Costs	21,095.38	21,095.38
1100-207-20-000-017-0-000 Crime Victims Comp Fund	19.49	19.49
1100-207-20-000-019-0-000 Arrest -DPS	9.58	9.58
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	2.09	2.09
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex	0.29	0.29
1100-207-20-000-030-0-000 DNA Testing Fee (CCD	79.48	79.48
1100-207-20-000-035-0-000 State Traffic Fee	3,274.21	3,274.21
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	10,554.74	10,554.74
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,318.42	2,318.42
1100-207-20-000-053-0-000 Jury Service Fund	616.05	616.05
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,364.78	1,364.78

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2018 - 08/31/2018 Sorted by: By receipt number

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

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

Criminal

	Totals	Fee Totals
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	5,696.30	✓ 5,696.30; X2-4; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	504.97	✓ 504.97; X2-4; X3
1100-207-20-000-061-0-000 Moving Violation Fee	10.81	✓ 10.81; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	1,044.28	✓ 1,044.28; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,241.47	✓ 1,241.47; X2-4; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,256.82	✓ 1,256.82; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	567.99	✓ 567.99; X2-4; X3
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,499.00	✓ 1,499.00; X2-4; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,857.28	✓ 3,857.28; X2-4; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	151.78	✓ 151.78; X2-4; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	208.90	✓ 208.90; X2-4; X3
1100-351-20-180-001-0-000 CC - Public Defense	12,660.67	✓ 12,660.67; X2-4; X3
1100-341-10-180-005-0-000 County Clerk - Court Costs	327.38	✓ 327.38; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,714.58	✓ 1,714.58; X2-4; X3
1100 - General Fund	100,270.73	100,270.73
1200-341-20-180-001-0-000 County Records Management	5,668.06	✓ 5,668.06; X2-4; X3
1238 - County Records Management and Preservation	5,668.06	5,668.06
1200-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	690.53	✓ 690.53; X2-4; X3
1237 - County Clerk Records Management and	690.53	690.53
1200-351-10-180-000-0-000 CC - Fines	46,584.45	✓ 46,584.45; X2-4; X3
1200 - Road and Bridge Countywide	46,584.45	46,584.45
1200-341-10-180-001-0-000 Courthouse Security Fund	763.21	✓ 763.21; X2-4; X3
1241 - Courthouse Security	763.21	763.21

Auditor's Office
2018 SEP 20 AM 9:59

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2018 - 08/31/2018 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,006.97	✓ 1,006.97 ✓ X; X1; X2-4; X3
1255 - County and District Court Technology Fund	1,006.97	1,006.97
9999 - Due to Others	91.00	✓ 91.00 ✓ X2-4
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	31,400.00	✓ 31,400.00 ✓ X; X1; X2-4; X3
1225 - Pre-Trial Intervention Program	31,400.00	31,400.00

Total funds
122.00 X2-1
91.00 ①
213.00
X; X2-5; X3

Auditor's Office

2018 SEP 20 AM 9: 59

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

Pg 1 of 1

Based on the type of offense, ADDC (\$3.00) and STF (\$30.00) should not be assessed.									
RECEIPT	PARTY	DATE	CASE	OFFENSE	DISPOSITION	ADDC	STF	TOTAL	
COL-2018-15007	MOLINA, ENRIQUE JR	8/10/2018	CR-17-13211-A	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	741.10	
COL-2018-15186	RODRIGUEZ, SALVADOR JUNIOR	8/14/2018	CR-18-07626-A	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	486.10	
COL-2018-15367	GANDARIA, JOSE ANTONIO	8/16/2018	CR-18-07903-B	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	902.10	
COL-2018-15382	Perez, Hugo Rodea	8/16/2018	CR-18-04712-B	DRIVING WHILE INTOXICATED 2ND	CONVICTED	3.00	30.00	1,221.10	
COL-2018-15519	CASTILLO, ALBERTO CALDERON	8/20/2018	CR-18-05403-F	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	985.10	
COL-2018-16160	TORRES, ELISA	8/31/2018	CR-18-07177-E	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,217.10	
COL-2018-16165	GARZA, ERIC	8/31/2018	CR-18-07658-D	RACING ON HIGHWAY	CONVICTED	3.00	30.00	940.10	
COL-2018-14932	PENA, GUADALUPE GARCIA	8/9/2018	CR-17-14131-A	DRIVING WHILE INTOXICATED BAC >0.15	CONVICTED	3.00	30.00	737.10	
COL-2018-15504	ACEVEDO, ABRAHAM	8/20/2018	CR-18-01332-E	DRIVING WHILE INTOXICATED 2ND	CONVICTED	3.00	30.00	1,486.10	
COL-2018-14586	CARRASCO, YOLANDA HINOJOSA	8/6/2018	CR-17-12535-D	DRIVING WHILE INTOXICATED 2ND	CONVICTED	3.00	30.00	1,147.10	
COL-2018-16217	BADILLO, RUBEN JOE	8/31/2018	CR-18-02945-H	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	836.10	
COL-2018-15458	CAVAZOS, FELIPE	8/17/2018	CR-13-10341-F	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,160.26	
COL-2018-16227	MONTENAYOR, ORLANDO XAVIER	8/31/2018	CR-18-08994-A	DRIVING WHILE INTOXICATED BAC >0.15	CONVICTED	3.00	30.00	896.10	
COL-2018-16140	Gonzales, Jesse	8/30/2018	CR-16-06541-F	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	626.10	
COL-2018-14819	ESCALANTE, ROEL NONE	8/8/2018	CR-18-01280-B	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,214.10	
COL-2018-15850	GONZALEZ, PABLO ALEJANDRO	8/24/2018	CR-17-02482-H	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,033.10	
COL-2018-16100	Morin, Victor Hugo	8/30/2018	CR-17-00345-B	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,487.10	

1. During the month of August there were 91 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide
2. Pursuant to the Texas Judicial Branch fee schedules, Additional Court Cost (ADD.C., \$3.00) and State Traffic Fine (STF, \$30.00) should not be assessed to Driving While Intoxicated offenses. The fees are assessed to offenses under the Transportation Code. In addition, Drug Court Cost (DDCF, \$60.00) and Judicial Fund Fee (JUD, \$15.00) should be assessed on conviction, including Deferred Adjudication. Please refer to <http://www.courts.state.tx.us/publications-training/publications/filing-fees-courts-costs/> for reference.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 09/01/2018 - 09/30/2018 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	185,758.25	185,758.25 X9-2
Total Adjustments Impacting Receipts	0.00	0.00
Final Fee Code Totals	185,758.25	185,758.25 X2-3; X3-1; X9-2; X8
Due Treasurer	S 185,758.25 X, X5-14	

Hidalgo County Clerk

Criminal Court Cost

September 2018

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: 10/22/18 10/22/18

[Signature]
County Clerk
October 4, 2018
Date

2018 OCT -5 AM 10:25

Auditor's Office

Transaction Date Range: 09/01/2018 - 09/30/2018	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
Fee Code Totals for All Funds	185,758.25	185,758.25
1100-341-10-180-002-0-000 County Clerk	12,212.56	✓ 10,553.75 -12,212.56 ✓ X2-3; X; X3
1100-342-10-180-001-0-000 Sheriff	8,210.27	✓ 8,210.27 ✓ X2-3; X; X3
1100-341-10-180-006-0-000 Stenographer	5,276.94	✓ 5,276.94 ✓ X2-3; X; X3
1100-207-20-000-005-0-000 Time Payment - State	2,073.49	✓ 2,073.49 ✓ X2-3; X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,658.00	✓ 2,658.00 ✓ X2-3; X; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	252.50	✓ 252.50 ✓ X2-3; X; X3
1100-202-00-000-022-0-000 Refund/Overpmnt-CC	87.60	✓ 87.60 ✓ X2-3; X; X3
1100-207-20-000-015-0-000 Consolidated Court Costs	21,899.24	✓ 21,899.24 ✓ X2-3; X; X3; X4
1100-207-20-000-019-0-000 Arrest -DPS	5.62	✓ 5.62 ✓ X2-3; X; X3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	2.93	✓ 2.93 ✓ X2-3; X; X3
1100-207-20-000-035-0-000 State Traffic Fee	3,222.08	✓ 3,222.08 ✓ X2-3; X; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	10,726.38	✓ 10,726.38 ✓ X2-3; X; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,172.49	✓ 2,172.49 ✓ X2-3; X; X3
1100-207-20-000-053-0-000 Jury Service Fund	579.37	✓ 579.37 ✓ X2-3; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,424.90	✓ 1,424.90 ✓ X2-3; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	5,558.55	✓ 5,558.55 ✓ X2-3; X; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	527.71	✓ 527.71 ✓ X2-3; X; X3
1100-207-20-000-061-0-000 Moving Violation Fee	10.69	✓ 10.69 ✓ X2-3; X; X3
1100-207-20-000-066-0-000 Failure to Appear-State	841.74	✓ 841.74 ✓ X2-3; X; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,298.32	✓ 1,298.32 ✓ X2-3; X; X3
1100-341-10-140-051-0-000 Tax AVC Scottlaw- CC	1,100.24	✓ 1,100.24 ✓ X2-3; X; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	479.93	✓ 479.93 ✓ X2-3; X; X3
		✓ 1,684.89 ✓ X2-3; X; X3

SUBTOTAL \$10,553.75

PAYMENT ON 01/20/2018 at 03:55:17 PM

PRINTED BY: JESSICA L. BROWN

DATE: 01/20/2018

TIME: 03:55:17 PM

PG: 406

Fee Code	Totals	Fee Totals
Fee Code Totals for All Funds	185,758.25	185,758.25
1100-341-10-180-002-0-000 County Clerk	12,212.56	✓ 10,553.75 -12,212.56 ✓ X2-3; X, X3
1100-342-10-180-001-0-000 Sheriff	8,210.27	✓ 8,210.27 ✓ X2-3; X, X3
1100-341-10-180-006-0-000 Stenographer	5,276.94	✓ 5,276.94 ✓ X2-3; X, X3
1100-207-20-000-005-0-000 Time Payment - State	2,073.49	✓ 2,073.49 ✓ X2-3; X, X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,658.00	✓ 2,658.00 ✓ X2-3; X, X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	252.50	✓ 252.50 ✓ X2-3; X, X3
1100-202-00-000-022-0-000 Refund/Overpmnt-CC	87.60	✓ 87.60 ✓ X2-3; X, X3
1100-207-20-000-015-0-000 Consolidated Court Costs	21,899.24	✓ 21,899.24 ✓ X2-3; X, X3, X4
1100-207-20-000-019-0-000 Arrest - DPS	5.62	✓ 5.62 ✓ X2-3; X, X3
1100-207-20-000-020-0-000 Arrest - T.A.B.C.	2.93	✓ 2.93 ✓ X2-3; X, X3
1100-207-20-000-035-0-000 State Traffic Fee	3,222.08	✓ 3,222.08 ✓ X2-3; X, X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	10,726.38	✓ 10,726.38 ✓ X2-3; X, X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,172.49	✓ 2,172.49 ✓ X2-3; X, X3
1100-207-20-000-053-0-000 Jury Service Fund	579.37	✓ 579.37 ✓ X2-3; X, X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,424.90	✓ 1,424.90 ✓ X2-3; X, X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	5,558.55	✓ 5,558.55 ✓ X2-3; X, X3
1100-207-20-000-059-0-000 Indigent Defense Representation	527.71	✓ 527.71 ✓ X2-3; X, X3
1100-207-20-000-061-0-000 Moving Violation Fee	10.69	✓ 10.69 ✓ X2-3; X, X3
1100-207-20-000-066-0-000 Failure to Appear-State	841.74	✓ 841.74 ✓ X2-3; X, X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,298.32	✓ 1,298.32 ✓ X2-3; X, X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,100.24	✓ 1,100.24 ✓ X2-3; X, X3
1100-341-10-180-003-0-000 CC Time Payment 10%	479.93	✓ 479.93 ✓ X2-3; X, X3
TOTALS	185,758.25	✓ 168,489.19 ✓ X2-3; X, X3

SC: JH HW 5-100 0102

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Page 2, Part 1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2018 - 09/30/2018 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

	Totals	Fee Totals
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,466.00	✓ 1,466.00 ✓ X2-3; X; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,663.61	✓ 3,663.61 ✓ X2-3; X; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	158.54	✓ 158.54 ✓ X2-3; X; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	168.30	✓ 168.30 ✓ X2-3; X; X3
1100-351-20-180-001-0-000 CC - Public Defense	10,208.38	✓ 10,208.38 ✓ X2-3; X; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	322.27	✓ 322.27 ✓ X2-3; X; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	2,910.46	✓ 2,910.46 ✓ X2-3; X; X3
1100 - General Fund	99,519.11	99,519.11
1238-341-20-180-001-0-000 County Records Management	5,887.10	✓ 5,887.10 ✓ X2-3; X; X1; X3
1238 - County Records Management and Preservation	5,887.10	5,887.10
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	709.07	✓ 709.07 ✓ X2-3; X; X1; X3
1237 - County Clerk Records Management and	709.07	709.07
1200-351-10-180-000-0-000 CC - Fines	43,499.13	✓ 43,499.13 ✓ X2-3; X; X1; X3
1200 - Road and Bridge Countywide	43,499.13	43,499.13
1241-341-10-180-001-0-000 Courthouse Security Fund	792.57	✓ 792.57 ✓ X2-3; X; X1; X3
1241 - Courthouse Security	792.57	792.57
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	1,051.27	✓ 1,051.27 ✓ X2-3; X; X1; X3
1255 - County and District Court Technology Fund	1,051.27	1,051.27
1250 - Supplemental Court Guardianship	0.00	0.00
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	34,300.00	✓ 34,300.00 ✓ X2-3; X; X1; X3
1225 - Pre-Trial Intervention Program	34,300.00	34,300.00

SC 0917 5-100 0162

COLLO S, JOYDNY
POA12584

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

Based on the type of offense, ADDC (\$3.00) and STF (\$30.00) should not be assessed									
Receipt Number	Case Number	Party	Date	OFFENSE	ADDC	STF	TOTAL		
COL-2018-17276	CR-16-12021-F	LEAL, ELENA ESTER	9/18/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,443.13		
COL-2018-16513	CR-18-05473-H	Diaz, Stephanie Ann	9/6/2018	DRIVING WHILE INTOXICATED	3.00	30.00	748.10		
COL-2018-17726	CR-17-07990-A	ZAVALA, JOSE	9/25/2018	DRIVING WHILE INTOXICATED	3.00	30.00	654.13		
COL-2018-17260	CR-17-12425-E	CASTILLO, JOHANN JAIME	9/17/2018	DRIVING WHILE INTOXICATED	3.00	30.00	596.10		
COL-2018-17185	CR-17-07812-A	Reyna, Randy Salazar	9/17/2018	DRIVING WHILE INTOXICATED	3.00	30.00	652.10		
COL-2018-16907	CR-17-08542-E	Pena, Eduardo	9/11/2018	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	30.00	1,560.10		
COL-2018-16281	CR-13-13516-H	MARQUEZ, VICTOR MANUEL SA	9/4/2018	DRIVING WHILE INTOXICATED	3.00	30.00	583.10		
COL-2018-17044	CR-16-06541-F	Gonzales, Jesse	9/13/2018	DRIVING WHILE INTOXICATED	3.00	30.00	626.10		
COL-2018-17110	CR-17-08173-A	MORALES, NERESTO ALOWSO	9/14/2018	DRIVING WHILE INTOXICATED	3.00	30.00	796.10		
COL-2018-16757	CR-17-02378-G	Oyervides, Ricardo Sanchez	9/10/2018	DRIVING WHILE INTOXICATED	3.00	30.00	546.10		
COL-2018-17818	CR-18-07538-B	HERNANDEZ, JUAN CARLOS	9/26/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,015.10		
COL-2018-16756	CR-17-07576-H	VENTURA, HASAEL	9/10/2018	DRIVING WHILE INTOXICATED	3.00	30.00	798.10		
COL-2018-16446	CR-17-07210-D	ESCALANTE, ANTHONY NONE	9/5/2018	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	30.00	1,550.10		
COL-2018-16951	CR-18-09653-B	GARCIA, FERNANDO	9/12/2018	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	30.00	1,498.10		
COL-2018-17384	CR-18-07472-G	CRUZ RODRIGUEZ, JOSE A	9/19/2018	DRIVING WHILE INTOXICATED	3.00	30.00	800.10		
COL-2018-17892	CR-18-07355-E	VARGAS, JOSE ADULFO	9/27/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,121.10		
COL-2018-17773	CR-13-10470-D	MARTINEZ, JUAN	9/26/2018	DRIVING WHILE INTOXICATED 2ND	3.00	30.00	1,027.10		
COL-2018-16263	CR-17-01452-E	BANDA, MIGUEL ADRIAN	9/4/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,711.73		
COL-2018-16362	CR-16-00142-F	BETANCOURT, GEORGE GARCIA	9/4/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,352.10		
COL-2018-17024	CR-18-05532-E	PEREZ, YESENIA	9/13/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,081.10		
COL-2018-17562	CR-16-05584-E	TORRES, SERGIO	9/21/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,300.10		
COL-2018-17912	CR-18-09100-E	PESNA, ROSALIO MARQUEZ	9/28/2018	DRIVING WHILE INTOXICATED	3.00	30.00	1,062.10		
COL-2018-17150	CR-17-12539-G	CABRERA, FELIPE JR	9/17/2018	DRIVING WHILE INTOXICATED	3.00	30.00	760.10		
COL-2018-17353	CR-17-03609-F	CASAS, EDUARDO ROBLES	9/19/2018	DRIVING WHILE INTOXICATED	3.00	30.00	857.10		

1. During the month of September there were 105 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/filing-fees-courts-costs/> for reference.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Data Range 10/01/2018 - 10/31/2018 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	221,429.38	221,429.38 X91-1
Total Adjustments Impacting Receipts	0.00	0.00
Final Fee Code Totals	221,429.38	221,429.38 X2-1; X8; X91-1

Due Treasurer	S 221,429.38
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Hidalgo County Clerk

Criminal Court Cost

October 2018

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

Arthur Hidalgo
County Clerk

November 2, 2018
Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 11/21/18 10/31/18

J. G. 12/6/18

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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2018 - 10/31/2018 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	Totals	Fee Totals
Fee Code Totals for All Funds	221,429.38	221,429.38
1100-341-10-180-002-0-000 County Clerk	14,509.66	14,509.66
1100-342-10-180-001-0-000 Sheriff	9,346.34	9,346.34
1100-341-10-180-006-0-000 Stenographer	6,159.81	6,159.81
1100-207-20-000-005-0-000 Time Payment - State	-2,737.54	-2,737.54
1100-341-10-180-017-0-000 County Clerk EFile Fee	3,102.00	3,102.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	316.08	316.08
1100-202-00-000-022-0-000 Refund/Overpmt-CC	56.00	56.00
1100-207-20-000-015-0-000 Consolidated Court Costs	25,563.05	25,563.05
1100-207-20-000-019-0-000 Arrest -DPS	6.14	6.14
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	0.34	0.34
1100-207-20-000-035-0-000 State Traffic Fee	3,828.23	3,828.23
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	12,210.63	12,210.63
1100-207-20-000-046-0-000 Jud/CR-CC Statutory Court) to	2,420.28	2,420.28
1100-207-20-000-053-0-000 Jury Service Fund	645.40	645.40
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,663.15	1,663.15
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	6,129.24	6,129.24
1100-207-20-000-059-0-000 Indigent Defense Representation	615.89	615.89
1100-207-20-000-061-0-000 Moving Violation Fee	12.77	12.77
1100-207-20-000-066-0-000 Failure to Appear-State	1,053.51	1,053.51
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,523.19	1,523.19
1100-341-10-140-051-0-000 Tax A/C Sofflaw - CC	1,055.63	1,055.63
1100-341-10-180-003-0-000 CC Time Payment 10%	547.97	547.97

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COUNTY CLERK
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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2018 - 10/31/2018 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

	Totals	Fee Totals
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,778.00	✓ 1,778.00 ✓ X2-3; X; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,014.84	✓ 4,014.84 ✓ X2-3; X; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	184.83	✓ 184.83 ✓ X2-3; X; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	210.68	✓ 210.68 ✓ X2-3; X; X3
1100-351-20-180-001-0-000 CC - Public Defense	11,052.27	✓ 11,052.27 ✓ X2-3; X; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	382.80	✓ 382.80 ✓ X2-3; X; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,545.64	✓ 1,545.64 ✓ X2-3; X; X3
1100 - General Fund	112,671.91	112,671.91
1230-341-20-180-001-0-000 County Records Management	6,929.12	✓ 6,929.12 ✓ X2-3; X; X1; X3
1238 - County Records Management and Preservation	6,929.12	6,929.12
1200-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	770.50	✓ 770.50 ✓ X2-3; X; X1; X3
1237 - County Clerk Records Management and	770.50	770.50
1200-341-10-180-000-0-000 CC - Fines	55,313.72	✓ 55,313.72 ✓ X2-3; X; X1; X3
1200 - Road and Bridge Countywide	55,313.72	✓ 55,313.72
1239 - Court Reporter Service	0.00	0.00
1200-341-10-180-001-0-000 Courthouse Security Fund	926.07	✓ 926.07 ✓ X2-3; X; X1; X3
1241 - Courthouse Security	926.07	926.07
1200-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	1,228.06	✓ 1,228.06 ✓ X2-3; X; X1; X3
1255 - County and District Court Technology Fund	1,228.06	1,228.06
1200-341-10-080-000-0-000 Pre-Trial Interv Program-DA	43,590.00	✓ 43,590.00 ✓ X2-4; X; X1; X3
1225 - Pre-Trial Intervention Program	43,590.00	43,590.00

31 OCT 5 AM 10:13

Based on the type of offense, ADDC (\$3.00) and SFT (\$30.00) should not be assessed.

RECEIPT	CASE	PARTY	DATE	OFFENSE	DISPOSITION	ADDC	STF	TOTAL
COL-2018-18043	CR-17-12819-A	CASAS, JESUS	10/1/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	800.10
COL-2018-18053	CR-17-06705-H	Stevens, Johnathan Idonza, Jr.	10/1/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	598.10
COL-2018-18199	CR-17-11535-A	QUINTANILLA, ALFONSO MARTIN	10/2/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	748.10
COL-2018-18431	CR-17-07632-E	Cobarrubias, Benito Lopez	10/5/2018	DRIVING WHILE INTOXICATED 2ND	CONVICTED	3.00	30.00	1,254.10
COL-2018-18605	CR-18-02909-D	QUINTERO, JOSUE FLORENCIO	10/9/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,273.10
COL-2018-18679	CR-18-08772-F	LUIS, CARLOS EDUARDO	10/10/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,226.10
COL-2018-18686	CR-17-07812-A	Reyna, Randy Salazar	10/10/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	652.10
COL-2018-18869	CR-18-04701-B	MARTINEZ, JAIME	10/12/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,013.10
COL-2018-18895	CR-17-04075-A	Suarez, Daniel Alejandro	10/15/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	652.10
COL-2018-18904	CR-18-03350-A	GOMEZ, STEVEN JOEL	10/15/2018	DRIVING WHILE INTOXICATED 2ND	CONVICTED	3.00	30.00	750.10
COL-2018-18939	CR-18-12453-G	ALANIZ, JAIME	10/15/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	802.10
COL-2018-19020	CR-18-02055-G	Leal, Martha Alejandra	10/15/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,200.10
COL-2018-19044	CR-18-04623-B	RENDON, PAUL SANCHEZ	10/16/2018	DRIVING WHILE INTOXICATED 2ND	CONVICTED	3.00	30.00	1,052.10
COL-2018-19061	CR-17-06135-F	Noriega, Brandon	10/16/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,079.10
COL-2018-19126	CR-18-07572-G	HERRERA DE LA CERDA, JOSE A	10/17/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,030.10
COL-2018-19374	CR-18-08091-D	SALINAS, LEONARDO GARCIA	10/19/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	823.10
COL-2018-19452	CR-17-08062-H	MAGDALENO, BLUE ELIJAH	10/22/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	789.10
COL-2018-19481	CR-17-13218-B	ROCHA, JENNIFER ANN	10/22/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	856.10
COL-2018-19576	CR-18-09396-D	PEREZ, FLORENTINO DAVID	10/24/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,115.10
COL-2018-19697	CR-18-06404-A	GARCIA, MANUEL	10/25/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	656.10
COL-2018-19708	CR-18-12947-A	CAZARES MEZA, CLEMENTE	10/26/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	714.10
COL-2018-19788	CR-16-00391-B	ZEPETA, ELVIA	10/26/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	1,252.10
COL-2018-19932	CR-16-07283-E	ZUNIGA, APOLONIO YANEZ	10/30/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	2,044.10
COL-2018-19934	CR-14-2457-H	CONTRERAS, EZEQUIEL	10/30/2018	DRIVING WHILE INTOXICATED	CONVICTED	3.00	30.00	796.13

1. During the month of October there were 120 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/filing-fees-courts-costs/> for reference.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2018 - 11/30/2018 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

	Totals	Fee Totals
Total Receipts	182,700.49	182,700.49
Total Adjustments Impacting Receipts	0.00	0.00
Final Fee Code Totals	182,700.49	182,700.49

Due Treasurer	\$ 182,700.49
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Hidalgo County Clerk

Criminal Court Cost

November 2018

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: 12/14/18

[Signature]
 County Clerk

December 4, 2018
 Date

2018 DEC 5 9:30 AM

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2018 - 11/30/2018 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	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	182,700.49	182,700.49
1100-341-10-180-001-0-000 Sheriff	12,422.88	12,422.88
1100-341-10-180-006-0-000 Stenographer	8,304.21	8,304.21
1100-341-10-180-008-0-000 Jury - County Clerk	5,011.65	5,011.65
1100-207-20-000-005-0-000 Time Payment - State	40.00	40.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	3,000.06	3,000.06
1100-202-00-000-019-0-000 Failure to Appear-Vendor	2,308.00	2,308.00
1100-202-00-000-022-0-000 Refund/Overpmt CC	318.43	318.43
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	4.00	4.00
1100-207-20-000-035-0-000 State Traffic Fee	20,797.02	20,797.02
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	5.29	5.29
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	20.18	20.18
1100-207-20-000-053-0-000 Jury Service Fund	3,304.59	3,304.59
1100-207-20-000-054-0-000 Judicial Support Fee - State	10,884.05	10,884.05
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	2,180.26	2,180.26
1100-207-20-000-059-0-000 Indigent Defense Representation	581.39	581.39
1100-207-20-000-061-0-000 Moving Violation Fee	1,352.98	1,352.98
1100-207-20-000-066-0-000 Failure to Appear-State	6,378.46	6,378.46
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	501.05	501.05
1100-341-10-180-051-0-000 Tax A/C Scofflaw - CC	10.95	10.95
	1,061.39	1,061.39
	1,252.77	1,252.77
	1,108.06	1,108.06

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COUNTY CLERK

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2018 - 11/30/2018 Sorted by: By receipt number Tills: ICJ Manual receipts, CC - Aylin Salinas, CC - COL - Criminal Adjustment, CC - Dial

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

	Totals	Fee Totals	
1100-341-10-180-003-0-000 CC Time Payment 10%	620.13	✓ 620.13 ✓ X, X2-4, X3	
1100-341-10-180-003-0-000 CC Admin Transaction Fee	1,598.00	✓ 1,598.00 ✓ X, X2-4, X3	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	3,690.20	✓ 3,690.20 ✓ X, X2-4, X3	
1100-341-10-180-009-0-000 CC - DA Fees	150.45	✓ 150.45 ✓ X, X2-4, X3	
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	212.27	✓ 212.27 ✓ X, X2-4, X3	
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	8,916.34	✓ 8,916.34 ✓ X, X2-4, X3	
1100-351-20-180-001-0-000 CC - Public Defense	330.40	✓ 330.40 ✓ X, X2-4, X3	
1100-341-10-180-005-0-000 County Clerk - Court Costs	2,233.34	✓ 2,233.34 ✓ X, X2-4, X3	
1100-202-00-000-00-0-000 A/P Delinquent Fee	98,598.80	✓ 98,598.80	
1100 - General Fund	5,592.77	✓ 5,592.77 ✓ X, X1, X2-4, X3	
1234-341-20-180-001-0-000 County Records Management	5,592.77	✓ 5,592.77	
1238 - County Records Management and Preservation	671.48	✓ 671.48 ✓ X, X1, X2-4, X3	
1237 - County Clerk Records Management and	671.48	✓ 671.48	
1200-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	49,606.47	✓ 49,606.47 ✓ X, X1, X2-4, X3	
1200-341-10-180-000-0-000 CC - Fines	49,606.47	✓ 49,606.47	
1200 - Road and Bridge Countywide	751.62	✓ 751.62 ✓ X, X1, X2-4, X3	
1241-10-180-001-0-000 Courthouse Security Fund	751.62	✓ 751.62	
1241 - Courthouse Security	1,002.25	✓ 1,002.25 ✓ X, X1, X2-4, X3	
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,002.25	✓ 1,002.25	
1255 - County and District Court Technology Fund	877.10	✓ 877.10 ✓ X, X2-4, X3	
9999 - Due to Others	877.10	✓ 877.10	
1200-000-00-000-00-000 Refunds/Overpayments Due to	25,600.00	✓ 25,600.00 ✓ X, X1, X2-4, X3	
1200-341-10-080-000-0-000 Pre-Trial Interv Program-DA			

Total Refunds
 4.00 X2-1
 877.10 (1)
 881.10
 X, X2-4, X2-5

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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2018 - 11/30/2018 Sorted by: By receipt number Tills :ICJ Manual receipts,CC - Aylin Salinas,CC - COL - Criminal Adjustment,CC - Dial
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

	Totals	Fee Totals
1225 - Pre-Trial Intervention Program	25,600.00	25,600.00

2018 OCT 5 AM 10:02

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COUNTY CLERK

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

Date	Cause #	Payor Name	Charge Offense Description	Offense Date	Disp/Judgment Date	ADDC	DNAF	DDCF	STF	TOTAL
Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed.										
11/15/2018	CR-18-00504-D	Camarillo, Edna Corin	DRIVING WHILE INTOXICATED BAC >= 0.15	10/5/2017	02/09/2018	3.00	-	60.00	30.00	1,352.10
11/20/2018	CR-17-07441-F	Solis, Jose Gerardo, III	DRIVING WHILE INTOXICATED BAC >= 0.15	3/25/2017	01/16/2018	3.00	-	60.00	30.00	1,580.10
11/30/2018	CR-18-06095-D	Guajardo, Jazmin Marie	DRIVING WHILE INTOXICATED	2/1/2018	07/12/2018	3.00	-	60.00	30.00	1,218.10
11/26/2018	CR-12-849-G	Araus, Carlos	DRIVING WHILE INTOXICATED	12/10/2011	06/09/2016	3.00	-	60.00	30.00	1,843.63
11/16/2018	CR-17-03604-D	CORONADO, PAULIN CORONADO	DRIVING WHILE INTOXICATED 2ND	1/14/2017	09/11/2017	3.00	-	60.00	30.00	2,066.10
11/14/2018	CR-17-11983-D	JASSO, IRMA GABRIELA	DRIVING WHILE INTOXICATED 2ND	8/27/2016	12/06/2017	3.00	-	60.00	30.00	1,566.10
11/28/2018	CR-18-11478-A	TOVAR, EMMANUEL ZUNIGA	DRIVING WHILE INTOXICATED BAC >= 0.15	8/5/2018	11/27/2018	3.00	-	60.00	30.00	794.10
11/14/2018	CR-18-07352-G	MORALES, ISAAC	DRIVING WHILE INTOXICATED	4/1/2018	10/18/2018	3.00	-	60.00	30.00	994.10
11/8/2018	CR-16-13393-F	Gonzalez, Alfredo Lorenzo	DRIVING WHILE INTOXICATED 2ND	9/4/2016	11/05/2018	3.00	-	60.00	30.00	1,496.10
11/30/2018	CR-18-12123-A	MELENDEZ, JOSE LUIS	DRIVING WHILE INTOXICATED BAC >= 0.15	7/14/2018	11/01/2018	3.00	-	60.00	30.00	709.10
11/8/2018	CR-17-12866-G	VASQUEZ, FRANCISCO	DRIVING WHILE INTOXICATED	11/5/2017	11/08/2018	3.00	-	60.00	30.00	558.10
11/9/2018	CR-16-06744-H	Sanchez, Kenny Raziell	DRIVING WHILE INTOXICATED BAC >= 0.15	5/15/2016	11/08/2018	3.00	-	60.00	30.00	964.10
11/14/2018	CR-18-09885-F	TUDON, JESUS AARON	DRIVING WHILE INTOXICATED	5/19/2018	11/14/2018	3.00	-	60.00	30.00	896.10
Based on the type of offense, DDCF (\$60.00) should be assessed.										
11/6/2018	CR-18-10691-B	PALACIOS, ERICK NAVARRO	POSS MARIJ <2OZ	6/10/2018	10/10/2018	-	-	-	-	586.00
11/15/2018	CR-18-04351-A	RODRIGUEZ, VICTOR MANUEL	POSS MARIJ <2OZ	4/4/2018	07/16/2018	-	-	-	-	397.00
Based on the type of offense, DNA (\$50.00) should be assessed.										
11/20/2018	CR-18-11562-B	AGUILAR, JUAN RAMON	INDECENT EXPOSURE	Offense Date	Disp/Judgment Date	ADDC	DNAF	DDCF	STF	561.00
				6/17/2018	10/24/2018	-	-	-	-	

1. During the month of November there were 113 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/filing-fees-courts-costs/> for reference.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 12/01/2018 - 12/31/2018 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	156,940.73	156,940.73 X9-1
Total Adjustments Impacting Receipts	(100.00)	(100.00) X9-2
Final Fee Code Totals	156,840.73	156,840.73 X2-S; X3-1; X8; X9-2

Due Treasurer	\$ 156,840.73	X; XS-13
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Hidalgo County Clerk

Criminal Court Cost

December 2018

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

Hidalgo County Clerk
County Clerk

January 3, 2019

Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1/15/18 1/15/19 1/25/19

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2018 - 12/31/2018 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	Totals	Fee Totals
Fee Code Totals for All Funds	156,840.73	156,840.73
1100-341-10-180-002-0-000 County Clerk	9,695.05	✓ 8,695.05 ✓ X2-4; X; X3
1100-342-10-180-001-0-000 Sheriff	6,618.34	✓ 6,618.34 ✓ X2-4; X; X3
1100-341-10-180-005-0-000 Stenographer	4,012.72	✓ 4,012.72 ✓ X2-4; X; X3
1100-207-20-000-027-0-000 Judicial & Court Person, Train	2.00	✓ 2.00 ✓ X2-4; X; X3; X6
1100-360-00-000-000-0-000 General Fund Misc Revenues	2.50	✓ 2.50 ✓ X2-4; X; X3; X6
1100-207-20-000-003-0-000 Criminal Justice Fees	20.00	✓ 20.00 ✓ X2-4; X; X3; X6
1100-207-20-000-005-0-000 Time Payment - State	2,007.21	✓ 2,007.21 ✓ X2-4; X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,768.00	✓ 1,768.00 ✓ X2-4; X; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	198.25	✓ 198.25 ✓ X2-4; X; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	6.90	✓ 6.90 ✓ X2-4; X2-6; X; X3
1100-207-20-000-011-0-000 Law Enforcement Education	3.00	✓ 3.00 ✓ X2-4; X; X3; X6
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)	2.00	✓ 2.00 ✓ X2-4; X; X3; X6
1100-207-20-000-015-0-000 Consolidated Court Costs	16,567.37	✓ 16,567.37 ✓ X2-4; X; X3; X6
1100-207-20-000-017-0-000 Crime Victims Comp Fund	50.00	✓ 50.00 ✓ X2-4; X; X3-1
1100-207-20-000-019-0-000 Arrest -DPS	2.77	✓ 2.77 ✓ X2-4; X; X3
1100-207-20-000-035-0-000 State Traffic Fee	2,978.19	✓ 2,978.19 ✓ X2-4; X; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	9,512.76	✓ 9,512.76 ✓ X2-4; X; X3
1100-207-20-000-045-0-000 Jud(CR-CC Statutory Court) to	1,722.33	✓ 1,722.33 ✓ X2-4; X; X3
1100-207-20-000-053-0-000 Jury Service Fund	453.84	✓ 453.84 ✓ X2-4; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,083.48	✓ 1,083.48 ✓ X2-4; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	4,864.56	✓ 4,864.56 ✓ X2-4; X; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	401.29	✓ 401.29 ✓ X2-4; X; X3

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2018 - 12/31/2018 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

	Totals	Fee Totals
1100-207-20-000-061-0-000 Moving Violation Fee	9.91	✓ 9.91 ✓ X2-4; X; X3
1100-207-20-000-066-0-000 Failure to Appear-State	661.04	✓ 661.04 ✓ X2-4; X; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	992.50	✓ 992.50 ✓ X2-4; X; X3
1100-341-10-140-051-0-000 Tax A/C Scoflaw - CC	763.05	✓ 763.05 ✓ X2-4; X; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	419.84	✓ 419.84 ✓ X2-4; X; X3
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,344.00	✓ 1,344.00 ✓ X2-4; X; X3
1100-341-10-180-009-0-000 CC - DA Fees	2,860.71	✓ 2,860.71 ✓ X2-4; X; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	120.34	✓ 120.34 ✓ X2-4; X; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	132.22	✓ 132.22 ✓ X2-4; X; X3
1100-351-20-180-001-0-000 CC - Public Defense	10,223.60	✓ 10,223.60 ✓ X2-4; X; X3
1100-341-10-180-005-0-000 County Clerk - Court Costs	297.82	✓ 297.82 ✓ X2-4; X; X3
1100-302-00-000-004-0-000 APV Delinquent Fee	1,398.48	✓ 1,398.48 ✓ X2-4; X; X3
1100 - General Fund	81,296.07	81,296.07
1238 - County Records Management and Preservation	4,520.15	✓ 4,520.15 ✓ X2-4; X; X1; X3
1237 - County Clerk Records Management and	505.88	✓ 505.88 ✓ X2-4; X; X1; X3
8888 - Registry Fund	0.00	0.00
1200 - Road and Bridge Countywide	39,465.32	✓ 39,465.32 ✓ X2-4; X; X1; X3
1239 - Court Reporter Service	0.00	0.00
1200 - Road and Bridge Countywide	39,465.32	39,465.32
1239 - Court Reporter Service	0.00	0.00
1200 - Road and Bridge Countywide	604.80	✓ 604.80 ✓ X2-4; X; X1; X3

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2018 - 12/31/2018 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

	Totals	Fee Totals
1241 - Courthouse Security	604.80	604.80
1247 - Law Library Fee	0.00	0.00
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	798.51	✓ 798.51 X2-4,X;X1;X3
1255 - County and District Court Technology Fund	798.51	798.51
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	29,650.00	✓ 29,650.00 X2-5;X;X1;X3
1225 - Pre-Trial Intervention Program	29,650.00	29,650.00

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

Page 1 of 1

Based on the type of offense, ADDC (\$3.00) and STF (\$30.00) should not be assessed

Receipt	Date	Party Name	Cause #	Charge Offense Description	ADDC	STF	STF	Received Amount
COL-2018-22042	12/3/2018	Gonzalez, Oved Ricardo	CR-18-02368-F	DRIVING WHILE INTOXICATED	3.00	-	30.00	482.10
COL-2018-22053	12/3/2018	Garza, Erika Garcia	CR-18-13575-G	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	400.00
COL-2018-22062	12/3/2018	AGUILAR, JUAN, Jr.	CR-18-11410-H	DRIVING WHILE INTOXICATED	3.00	-	30.00	767.10
COL-2018-22077	12/3/2018	Cerda, Anna Luisa	CR-17-01985-B	DRIVING WHILE INTOXICATED BAC >= 0.15	3.00	-	30.00	1,227.10
COL-2018-22200	12/4/2018	CRUZ, LEOBARDO CARBALLO	CR-17-08807-B	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	452.10
COL-2018-22213	12/5/2018	Gonzalez, Kaitlyn	CR-18-04822-F	DRIVING WHILE INTOXICATED	0.05	-	0.44	10.00
COL-2018-22241	12/5/2018	VELASCO, JOSE LUIS, II	CR-18-08053-E	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	467.10
COL-2018-22263	12/5/2018	GONZALEZ, JUAN ORTIZ	CR-18-13906-E	DRIVING WHILE INTOXICATED	3.00	-	30.00	1,067.10
COL-2018-22266	12/5/2018	Cantu, Anakaren	CR-18-14489-E	DRIVING WHILE INTOXICATED	3.00	-	30.00	482.10
COL-2018-22294	12/6/2018	POZOS, VICTOR HUGO	CR-18-13695-G	DRIVING WHILE INTOXICATED	3.00	-	30.00	682.10
COL-2018-22305	12/6/2018	ESPIHOZA, JOSE ROMERO	CR-18-13332-A	DRIVING WHILE INTOXICATED BAC >= 0.15	3.00	-	30.00	482.10
COL-2018-22566	12/10/2018	Salinas, Issac	CR-18-11091-D	DRIVING WHILE INTOXICATED	3.00	-	30.00	732.10
COL-2018-22585	12/11/2018	CASAS, EDUARDO ROBLES	CR-17-03609-F	DRIVING WHILE INTOXICATED	0.26	-	2.63	50.00
COL-2018-22602	12/11/2018	CASTILLO, JOHANN JAME	CR-17-12425-E	DRIVING WHILE INTOXICATED	0.16	-	1.57	27.00
COL-2018-22616	12/11/2018	DAVILA, JUAN GILBERTO	CR-18-06181-B	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	967.10
COL-2018-22652	12/11/2018	Rios, Lee Hector	CR-16-06587-B	DRIVING WHILE INTOXICATED BAC >= 0.15	3.00	-	30.00	752.10
COL-2018-22672	12/12/2018	LEE, FRANK	CR-18-06407-G	DRIVING WHILE INTOXICATED	0.29	-	2.87	50.00
COL-2018-22692	12/12/2018	Santos, Rodolfo Lopez	CR-18-15081-A	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	452.10
COL-2018-22702	12/12/2018	VASQUEZ, VICTOR IVAN PINAL	CR-13-04737-D	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	522.10
COL-2018-22760	12/13/2018	BOCANEGRA- RODRIGUEZ, YESENI	CR-18-08136-B	DRIVING WHILE INTOXICATED	0.29	-	2.94	50.00
COL-2018-22852	12/14/2018	ALVARADO, RUBEN, Jr.	CR-15-09526-H	DRIVING WHILE INTOXICATED	0.23	-	2.25	38.00
COL-2018-22873	12/14/2018	BORRERO, EDWIN	CR-17-13553-F	DRIVING WHILE INTOXICATED	0.27	-	2.72	50.00
COL-2018-22901	12/17/2018	HERNANDEZ TORRES, RIGOBERTO	CR-18-13163-D	DRIVING WHILE INTOXICATED	3.00	-	30.00	482.10
COL-2018-22971	12/17/2018	Reyes, Josie Annette	CR-18-04848-A	DRIVING WHILE INTOXICATED BAC >= 0.15	3.00	-	30.00	652.10
COL-2018-23180	12/20/2018	SOTO, AARON	CR-17-08152-B	DRIVING WHILE INTOXICATED	3.00	-	30.00	452.10
COL-2018-23215	12/20/2018	GRIMALDO, JOSE ANGEL	CR-18-08107-A	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	468.00
COL-2018-23216	12/20/2018	RODRIGUEZ, ANA CARIN	CR-18-02614-A	DRIVING WHILE INTOXICATED	0.31	-	3.10	50.00
COL-2018-23230	12/21/2018	ROCHA, ENRIQUE JR	CR-18-05773-D	DRIVING WHILE INTOXICATED 2ND	3.00	-	30.00	467.10
COL-2018-23305	12/21/2018	MATA, SAUL GUAIARDO	CR-18-07585-B	DRIVING WHILE INTOXICATED	3.00	-	30.00	500.00
COL-2018-23311	12/21/2018	LUEGGO BECERRA, JUAN	CR-14-5120-D	DRIVING WHILE INTOXICATED	3.00	-	30.00	567.10
COL-2018-23418	12/26/2018	ALVARADO, ANGEL MELADIE	CR-18-09015-D	DRIVING WHILE INTOXICATED	0.23	-	2.26	45.00
COL-2018-23509	12/28/2018	ELIZONDO, OSCAR	CR-16-08671-A	DRIVING WHILE INTOXICATED	3.00	-	30.00	555.10

1. During the month of December there were 100 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/filing-fees-courts-costs/>

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

January 29, 2019

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

Re: *Civil and Probate Court Cost Monthly Report* for November 2018 through December 2018

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for November 2018 through December 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 November 2018 through December 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 that the *Monthly 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 273RD D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 449TH 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.
- Verified that the number of civil cases and motions were correctly reported on the *Monthly Report*.

Conclusion:

Total collections for the months of November 2018 through December 2018 were \$172,896.00 and \$169,472.21, respectively. 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 the 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); June 2018 (10); and July 2018 (8) 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.

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.

Observation No. 2:

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.

The County Auditor's Office requires that cash receipts be deposited intact on a daily basis, unless the amount collected is less than \$100.00.

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

Recommendation:

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

Observation No. 3:

We noted that a \$6.00 shortage in the month of November 2018 has not been replenished. According to staff, the shortage derived from e-file collections. According to staff, the Chase Paymentech deposits reflect the \$6.00 shortage. However, Chase Paymentech was not able to provide the County Clerk's office with a detail report of the deposit to identify the cause for the shortage.

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 in his/her possession in the performance of official duties. Local

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.

Government Code §157.903 authorizes a Commissioners Court to indemnify an elected or appointed county officer against personal liability for the loss of county funds, or loss of or damage to personal property, if the loss was not the result of the officer's negligence or criminal action. Shortages must be replenished.

Failure to replenish a shortage results in the loss of County revenue.

Recommendation:

Management should request indemnification from Commissioners Court or deposit the \$6.00 with the County Treasurer.

Observation No. 4:

We noted that the *Hidalgo County Clerk Void/Adjustment Sheets* for 1 of 1 receipt voided in December 2018 was not submitted along with the *Monthly Report*. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheets* was 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 using the attached Management Response and Action Plan Forms by February 8, 2019.

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: Management Response and Action Plan Forms

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

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JUDGE, 448TH D.C.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2018 - 11/30/2018 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	173,153.00	173,153.00
Total Adjustments Impacting Receipts	0.00	0.00
Final Fee Code Totals	173,153.00	173,153.00
Net Change of Escrow Account:	(251.00)	X5-3,X
Due Treasurer	\$173,153.00	X3 ✓
	172,899.00	X3-1,X6 ✓

Hidalgo County Clerk

Civil and Probate Court Cost

November 2018

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

At
County Clerk

December 4, 2018

Date

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *AC*

DATE: 12/14/18

12/21/18

2018 NOV 5 3 34 PM

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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2018 - 11/30/2018 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

Civil Probate or Mental Health

	Totals	Fee Totals	
Fee Code Totals for All Funds	173,153.00	173,153.00	
1100-341-10-180-002-0-000 County Clerk	30,987.00	✓ 30,987.00	✓ X; X3
1100-342-10-180-001-0-000 Sheriff	3,980.00	✓ 3,980.00	✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	600.00	✓ 600.00	✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	9,960.00	✓ 9,960.00	✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	4,480.00	✓ 4,480.00	✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	129.00	✓ 129.00	✓ X; X3
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,660.00	✓ 4,660.00	466 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	450.00	✓ 450.00	45 ✓ X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	18,400.00	✓ 18,400.00	460 ✓ X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	19,404.00	✓ 19,404.00	462 ✓ X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	1,800.00	✓ 1,800.00	45 ✓ X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,525.00	✓ 2,525.00	✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	232.50	✓ 232.50	✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	3,298.75	✓ 3,298.75	✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	56.00	✓ 56.00	2 ✓ X4-2
1100-207-20-000-069-0-000 State-Elec Filing Fee	15,330.00	✓ 15,330.00	✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,346.00	✓ 7,346.00	✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	10,100.00	✓ 10,100.00	✓ X; X3
1100-207-20-000-076-0-000 Jud. & Court Personnel	2,555.00	✓ 2,555.00	✓ X; X3-1
1100 - General Fund	136,293.25	136,293.25	
1238-341-20-180-001-0-000 County Records Management	2,555.00	✓ 2,555.00	✓ X; X1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,050.00	✓ 5,050.00	✓ X; X1; X3

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2018 NOV 5 PM 10:02
[511 cases] X4-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2018 - 11/30/2018 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

Civil Probate or Mental Health

	Totals	Fee Totals
1238 - County Records Management and Preservation	7,605.00	7,605.00
1237 - County Clerk Records Management and	0.00	0.00
8888 - Registry Fund	0.00	0.00
1200-352-10-180-001-0-000 Bond Forfeitures	2,763.75	✓ 2,763.75 ✓ X; X1; X3
1200 - Road and Bridge Countywide	2,763.75	2,763.75
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,930.00	✓ 6,930.00 ✓ X; X1; X3
1239 - Court Reporter Service	6,930.00	6,930.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,531.00	✓ 2,531.00 ✓ X; X1; X3
1241 - Courthouse Security	2,531.00	2,531.00
1247-341-10-180-001-0-000 Law Library	16,170.00	✓ 16,170.00 ✓ X; X1; X3-1
1247 - Law Library Fee	16,170.00	16,170.00
1255 - County and District Court Technology Fund	0.00	0.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	860.00	✓ 860.00 ✓ X; X3-1
1250 - Supplemental Court Guardianship	860.00	860.00

43 ✓ X42

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COUNTY AUDITOR

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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2018 - 12/31/2018 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	169,677.21	169,677.21 X7-1
Total Adjustments Impacting Receipts	(6.00)	(6.00)
Final Fee Code Totals	169,671.21	169,671.21 X-; XS-2
Net Change of Escrow Accounts:		X3; XS-14a
Due Treasurer		\$-169,671.21

Hidalgo County Clerk

169,472.21 X3-1; X4; X7-2 Civil and Probate Court Cost

December 2018

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

Arthur Laguarda
County Clerk

January 3, 2019
Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 1/10/19

1/10/19 1/26/19

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2018 - 12/31/2018 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

Civil Probate or Mental Health

Fee Code	Totals	Fee Totals
Fee Code Totals for All Funds	169,671.21	169,671.21
1100-341-10-180-002-0-000 County Clerk	29,273.00	✓ 29,273.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	4,200.00	✓ 4,200.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	458.00	✓ 458.00 ✓ X; X3-1
1100-341-10-180-005-0-000 Stenographer	10,140.00	✓ 10,140.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	4,360.00	✓ 4,360.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	165.00	✓ 165.00 ✓ X; X3-1
1100-207-20-000-0-8-0-000 Indigent Civil Legal Services	4,680.00	✓ 4,680.00 ✓ X; X3 ✓ X4-1
1100-207-20-000-0-47-0-000 Probate Indigent Legal Service	560.00	✓ 560.00 ✓ X; X3 ✓ X4-1
1100-207-20-000-0-43-0-000 Judicial Fund / Civil CC Stat	18,360.00	✓ 18,360.00 ✓ X; X3-1 ✓ X4-1
1100-207-20-000-0-55-0-000 Judicial Support Fee	19,320.00	✓ 19,320.00 ✓ X; X3-1 ✓ X4-1
1100-207-20-000-0-42-0-000 Judicial Fund / Probate CC Stat	2,240.00	✓ 2,240.00 ✓ X; X3-1 ✓ X4-1
1100-207-20-000-0-01-0-000 Appellate Judicial System Fund	2,575.00	✓ 2,575.00 ✓ X; X3
1100-341-10-080-0-11-0-000 Dist Attorney BF Commission	120.00	✓ 120.00 ✓ X; X3
1100-341-10-080-0-02-0-000 Registry Administration Fee	1,956.21	✓ 1,956.21 ✓ X; X3
1100-207-20-000-0-37-0-000 Non Disclosure Fee	140.00	✓ 140.00 ✓ X; X3-1 ✓ X4-1
1100-207-20-000-0-69-0-000 State-Elec Filing Fee	15,710.00	✓ 15,710.00 ✓ X; X3
1100-341-10-180-0-17-0-000 County Clerk EFile Fee	7,040.00	✓ 7,040.00 ✓ X; X3
1100-341-10-180-0-19-0-000 County Clerk - Court Facilities	10,280.00	✓ 10,280.00 ✓ X; X3
1100-207-20-000-0-76-0-000 Jud. & Court Personnel	2,620.00	✓ 2,620.00 ✓ X; X3-1
1100 - General Fund	134,197.21	134,197.21
1238-341-20-180-001-0-000 County Records Management	2,620.00	✓ 2,620.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,150.00	✓ 5,150.00 ✓ X; X1; X3

524 cases X4-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2018 - 12/31/2018 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

Civil Probate or Mental Health

	Totals	Fee Totals
1238 - County Records Management and Preservation	7,770.00	7,770.00
1237 - County Clerk Records Management and	0.00	0.00
8888 - Registry Fund	0.00	0.00
1200-352-10-180-001-0-000 Bond Forfeitures	1,020.00	✓ 1,020.00 ✓ X; X1; X3
1200 - Road and Bridge Countywide	1,020.00	1,020.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,900.00	✓ 6,900.00 ✓ X; X1; X3
1239 - Court Reporter Service	6,900.00	6,900.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,584.00	✓ 2,584.00 ✓ X; X1; X3
1241 - Courthouse Security	2,584.00	2,584.00
1247-341-10-180-001-0-000 Law Library	16,100.00	✓ 16,100.00 ✓ X; X1; X3-1
1247 - Law Library Fee	16,100.00	16,100.00
1255 - County and District Court Technology Fund	0.00	0.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,100.00	✓ 1,100.00 ✓ X; X1; X3-1
1250 - Supplemental Court Guardianship	1,100.00	✓ 1,100.00 ✓ X4-2

ACTION PLAN (AP)

Audit Project	Civil and Probate Court Cost Monthly Report for November 2018 through December 2018
Observation No. 1	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); June 2018 (10); and July (8) are still pending to be completed.
Recommendation No. 1	Management should ensure that all pending adjustments are completed.
GOAL/ACTION ITEM:	Complete the pending adjustments.
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

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

February 7, 2019

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

Re: Hidalgo County Tax Collected Reports for December 2018

Dear Mr. Villarreal:

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

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

Scope:

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

Methodology:

In conducting our review, the following procedures were performed:

- Verified that the *Hidalgo County Tax Collected Reports* and supporting documentation were submitted to the County Auditor's Office within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10 (a).
- Verified that the *Hidalgo County Tax Collected Reports* were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Hidalgo County Tax Collected Reports* by footing and cross-footing the reports.
- Verified that taxes collected per the *Hidalgo County Tax Collected Reports* agreed to: 1.) total collections per ACT's Deposit Distribution Report (Report No. TC298-D); 2.) total deposits made with the County Treasurer; and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that modifications to the tax levy per the *Hidalgo County Tax Collected Report* agreed to modifications made to the tax levy per ACT's *Tax Collector Monthly Report* (Report No. TC168) for each entity.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th 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, 48th D.C.

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

Conclusion:

Total collections for the month of December 2018 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities were \$70,235,512.86. Based on the results of our review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the accounting of collections requires improvement as noted in the following observation.

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

Observation No. 1:

We noted that total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations* report. Deposits were short a total of \$9,949.71 and over \$208.07, as follows:

Shortages:

- One cashier was short \$39.90 at the Pharr Substation on December 7, 2018.
- One cashier was short \$100.00 at the Edinburg Substation on December 7, 2018.
- One cashier was short \$20.00 at the Edinburg Substation on December 12, 2018.
- One cashier was short \$9,599.81 at the Mission Substation on December 14, 2018.
- One cashier was short \$40.00 at the Edinburg Substation on December 20, 2018.
- One cashier was short \$30.00 at the Mission Substation on December 20, 2018.
- One cashier was short \$20.00 at the Pharr Substation on December 21, 2018.
- One cashier was short \$100.00 at the Mission Substation on December 26, 2018.

Shortages were replenished with funds in the Cashier Over/Short balance sheet account

According to staff, the \$9,599.81 shortage resulted from the cashier leaving currency in the currency-counting machine from the previous transaction. The cashier failed to notice that money from the previous transaction was left in the currency-counting machine and though it was currency she received from the tax payer for the new transaction. The money was returned to the tax payer thinking that the taxpayer had given the cashier too much money. The Tax Office investigated the shortage and was able to reverse the taxpayer's transaction and obtain the difference of \$346.38 from the tax payer.

Overages:

- One cashier was over \$50.01 at the Edinburg Substation on December 3, 2018.
- One cashier was over \$100.00 at the Edinburg Substation on December 12, 2018.
- One cashier was over \$20.00 at the Edinburg Substation on December 20, 2018.
- One cashier was over \$38.86 at the Edinburg Substation on December 28, 2018.

Overages were placed in the Cashier Over/Short balance sheet account.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCABAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

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JUDGE, 370TH D.C.

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JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

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

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

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

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

Recommendation:

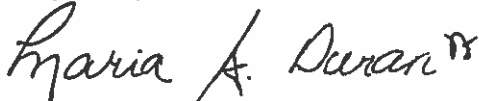
Management should retrain employees to ensure that cashiers verify that the receipt agrees to the amount collected, prior to issuing a receipt. In addition, management should develop and implement formal monitoring procedures to ensure that overages and shortages are properly accounted and reported.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

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

Please provide a written management response to the observation noted above by Friday, February 22, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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JUDGE, 398TH D.C.

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

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 1, 2019

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

Re: *Monthly Fees Report* for the months of July 2018 through December 2018

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of July 2018 through December 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

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

Methodology:

In conducting our review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

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

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

Conclusion:

There were no collections in the month of July 2018 and August 2018 due to the flooding. Total collections for the months of September 2018, October 2018, November 2018, and December 2018 were \$15,850.00, \$45,050.00, \$29,125.00, and \$21,650.00, 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 there was a \$150.00 shortage on September 7, 2019 and a \$150.00 overage on September 12, 2019. According to staff, they were not aware that the \$150.00 were left in the cashbox. The collections report generated at the end of the day did not include all users allowing for the \$150.00 shortage to go undetected. Someone noticed that the funds were in the cashbox on September 12, 2019.

In addition, we noted that the October 18, 2018 *Daily Close-out Report* over stated collections by \$825.00. According to staff, the collections were included in the *Daily Close-out Report*, in error. The *Daily Close-out Report* was submitted to the County Treasurer's Office along with the validated deposit slip that did not agree.

Pursuant to the "Cash Handling Guidelines and Procedures," cash receipts must be deposited intact on a daily basis, unless the amount collected is less than \$100.00. Each day, the cashier must reconcile the cash drawer against receipts issued and the change fund using the *Cashier's Daily Close-out Report*. The reconciliation must be witnessed by another person. The witness must sign the *Daily Close-out Report* to document their responsibility. After the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit slip agrees to the total amount on the *Daily Close-out Report*. The County official or his/her designee must sign the *Daily Close-out Report* to document responsibility for this verification.

Failure to ensure that each cashier reconciles the cash drawer against receipts issued and the change fund on a *Cashier's Daily Close-out Report* may result in the loss or misuse of County funds. In addition, shortages or overages may go undetected.

Recommendation:

We recommend that management implement formal monitoring procedures to ensure that each day, cashiers reconcile their cash drawer against receipts issued and the change fund using the *Cashier's Daily Close-out Report*.

Observation No. 2:

We noted that permits 55910 through 55929 and 61946 were not issued or voided on the Sanitation Program. According to staff, permit numbers 55910 through 55929 are in storage due to the flooding. The permits will be provided to the County Auditor's Office by March 2019. Precinct 1 was unable to provide an explanation for permit 61946.

In addition, a \$25.00 shortage in the month of May 2017 and 7 missing permits (41601, 41644, 41646, 48210, 50887, 55560, and 55860) issued between January 2017 and June 2018 totaling \$200.00 have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 15th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 29th D.C.

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

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

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

A county officer is personally liable for the loss of funds (e.g., shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) in the performance of official duties. Shortages should be replenished, or a request for indemnification should be made to Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes a Commissioners Court to indemnify an elected or appointed county officer against personal liability for the loss of county funds, or loss of or damage to personal property, if the loss was not the result of the officer's negligence or criminal action.

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. In addition, permit 55910 through 55929 should be obtained from the storage, voided, and submitted to the Auditor's Office. 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 the \$225.00 for the shortage and missing permits should be immediately replenished and deposited with the County Treasurer.

Observation No. 3:

We noted that voided receipts 212-35671 (voided on September 28, 2018) and 212-38157 (voided on December 20, 2018) were not submitted to the County Auditor's Office. According to staff, the void receipts were not submitted to the County Auditor's Office, in error. The original voided receipts will be submitted.

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

Failure to ensure that receipts are properly voided increases the risk of loss of County funds.

Recommendation:

Management should ensure that receipts are properly voided and submitted to the Auditor's Office. At a minimum, the procedures noted above should be implemented.

Observation No. 4:

We noted that several void and reissued permits were not documented on the "Void Permit Log." Therefore, the date permit was void, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval was not documented.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

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

Observation No. 5:

We noted that a permit was not properly entered in the Solid Waste Disposal Program. During the month of October 2018, the permit was entered as 99334 and then modified to 998364 by Precinct 1 staff. During the month of December 2018 permit 998364 was voided and reissued as 98364. Precinct 1 was unable to provide the correct permit number issued.

According to the Solid Waste Disposal Program, 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 in the Solid Waste Disposal Program may result in the constituent not being allowed to enter the collection station.

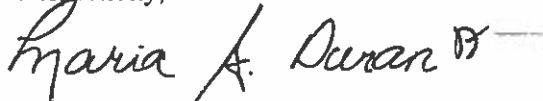
Recommendation:

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

Please provide a management response to the observations noted above by February 15, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 12TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

MARLA CUELLAR
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33RD D.C.

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JUDGE, 39TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 46TH D.C.



AUDITEE:	Precinct 1 Sanitation Sanitation Program Monthly Fees Report for July 2018 through December 2018	AUDIT NO.:	
AUDIT:		MANAGEMENT RESPONSE DUE:	February 15, 2019
FINDING No.:	1	RECOMMENDATION:	1

We recommend that management implement formal monitoring procedures to ensure that each day, cashiers reconcile their cash drawer against receipts issued and the change fund using the Cashier's Daily Close-out Report.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____



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

AUDITEE: Precinct 1 Sanitation AUDIT NO.: _____
 Sanitation Program
 Monthly Fees Report for
AUDIT: July 2018 through MANAGEMENT
 December 2018 RESPONSE DUE: February 15, 2019

FINDING No.: 2 RECOMMENDATION: 2

Management should ensure that permits are properly accounted and safeguarded. In addition, permit 55910 through 55929 should be obtained from the storage, voided, and submitted to the Auditor's Office. 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 the \$225.00 for the shortage and missing permits should be immediately replenished and deposited with the County Treasurer.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____



Management should ensure that receipts are properly voided and submitted to the Auditor's Office. At a minimum, the procedures noted above should be implemented.

Signature: _____ **Date:** _____



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

AUDITEE: Precinct 1 Sanitation
Sanitation Program
Monthly Fees Report for
July 2018 through
December 2018 **AUDIT NO.:** _____

AUDIT: _____ **MANAGEMENT
RESPONSE DUE:** February 15, 2019

FINDING No.: 4 **RECOMMENDATION:** 4

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

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: Precinct 1 Sanitation **AUDIT NO.:** _____
Sanitation Program
Monthly Fees Report for
AUDIT: July 2018 through **MANAGEMENT**
December 2018 **RESPONSE DUE:** February 15, 2019
FINDING No.: 5 **RECOMMENDATION:** 5

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

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

February 12, 2019

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 November 2018 and December 2018

Dear Commissioner Cantu:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Reports* for the months of November 2018 and December 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 that the *Monthly Fee 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 were issued in 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.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Conclusion:

Total collections for the months of November 2018 and December 2018 were \$9,800.00 and \$6,150.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 273RD D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 29, 2019

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

Re: Sanitation Program *Monthly Fees Report* for October 2018 through December 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 October 2018 through December 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 October 2018 through December 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 that the *Monthly Fees 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 were issued in a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the Close-out Reports and *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCAS
JUDGE, 91ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

Conclusion:

Total collections for the months of October 2018 through December 2018 were \$36,250.00, \$34,005.00, \$32,975.00, 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 a shortage of \$20.00 on the November 26, 2018 *Daily Close-out Report*. The shortage resulted from the cash drawer belonging to user 13. Staff was unable to provide an explanation for the shortage.

The County Auditor's Office requires that cash receipts be deposited intact on a daily basis. 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 in his/her possession in the performance of official duties. Shortages must be replenished.

Failure to ensure that cash receipts are deposited intact on a daily basis may result in the loss of County revenue.

Recommendation:

Management should implement formal monitoring procedures to ensure that collections are deposited intact on a daily basis. In addition, management should monitor all shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. Furthermore, the \$20.00 shortage should be immediately replenished and deposited with the County Treasurer.

Observation No. 2:

We noted that the "Void Permit Log" was not properly completed. 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 were not documented. In addition, we noted that the individual signing under the "Supervisors Signature of Approval" column is not listed as an authorized signatory for voids on the Authorized Signatories Form submitted to the Auditor's Office.

Furthermore, we noted cashiers reactivated expired or previously voided permits in the Solid Waste Disposal Program. Precinct 3 staff was unable to provide an explanation for reactivating void permits in the Solid Waste Disposal Program.

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. The supervisor's signature must be obtained prior to voiding the permit. In addition, prior to issuing a replacement permit, the voided permit must be obtained from the constituent, marked void, and submitted to the County Auditor's Office along with the *Monthly Fees Report*. If the void permit cannot be provided by the constituent because the vehicle was stolen or the vehicle was involved in an accident, a police report must be obtained prior to replacing the permit. Void permits should not be reactivated in the Solid Waste Disposal Program.

Failure to ensure that the "Void Permit Log" is properly completed, all void and reissued permits are documented on the "Void Permit Log", and that cashiers do not reactivate expired or previously voided permits, may result in the loss of County revenue.

Recommendation:

Management should ensure that the "Void Permit Log" is properly completed and that all void and reissued permits are documented on the "Void Permit Log." In addition, management should prohibit all cashiers from

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
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JUDGE, 38TH D.C.

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JUDGE, 39TH D.C.

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

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

reactivating expired or previously voided permits. Management should request the assistance from the Information Technology Department to ensure that cashiers are restricted from reactivating voided permits in the Solid Waste Disposal System. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted that permit number 60469 issued to user 13 during the month of October 2018 was out of sequence and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permit.

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 September 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 in his/her possession in the performance of official duties. Shortages must be replenished.

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

Recommendation:

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permit should also be voided in the Solid Waste Disposal Application Program and \$915.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

Observation No. 4:

We noted that voided receipts were missing the date receipts were voided, explanation for void, a supervisor's signature of approval, and were not marked "void."

The County Auditor's Office requires that approval to void a receipt be obtained prior to voiding a receipt. Approval to void receipts should be limited to supervisors listed on the Authorized Signatories Form. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "VOID", an explanation for the void, the date receipt was voided, the cashier's signature, and the supervisor's signature of approval.

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

Recommendation:

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

Observation No. 5:

We noted that the November 15, 2018, November 16, 2018, November 27, 2018, November 28, 2018, and December 5, 2018 *Daily Close-out Reports* were not properly prepared. The *Daily Close-out Reports* did not contain a signature under section III validating the deposit slip and County Treasurer receipts were verified to collections on the close out report.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 19TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

MARLA CUELLAR
JUDGE, 27TH D.C.

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JUDGE, 31ST D.C.

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JUDGE, 43RD D.C.

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

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

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

Recommendation:

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

Observation No. 6:

We noted that permit numbers are not properly entered in the Solid Waste Disposal Program, as follows:

1. During the month of December 2018 permit number 62084 was not on the Voids and Reissued Reports generated from the Solid Waste Disposal Program; however, the permit was listed on the Void Permit Log. Precinct 4 staff did not provide an explanation.
2. During the month of December 2018 permit number 62613 was unaccounted for. However, it appears that the permit was incorrectly entered on the Solid Waste Disposal Program as 0062613 issued on December 28, 2018. Precinct 4 staff did not provide an explanation.

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

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

Recommendation:

Management should ensure that employees are properly entering permit numbers and replacement permit numbers in the Solid Waste Disposal Program. In addition, we recommend that Precinct 4 conduct research to identify the correct permit number for 62613.

Please provide a written management response to the observations noted above by February 8, 2019.

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

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

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JUDGE, 206TH D.C.

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

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

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



AUDITEE:	Precinct 3	AUDIT NO.:	
	Sanitation Program		
	Monthly Fees Report for		
	October 2018 and December	MANAGEMENT	
AUDIT:	2018	RESPONSE DUE:	February 8, 2019
FINDING No.:	1	RECOMMENDATION:	1

Management should implement formal monitoring procedures to ensure that collections are deposited intact on a daily basis. In addition, management should monitor all shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. Furthermore, the \$20.00 shortage should be immediately replenished and deposited with the County Treasurer.

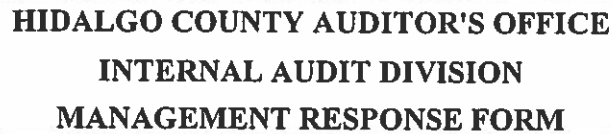
Management Response (Choose One):

_____ **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:** _____



AUDITEE:	<u>Precinct 3</u>	AUDIT NO.:	<u> </u>
	<u>Sanitation Program</u>		
	<u>Monthly Fees Report for</u>	MANAGEMENT	
	<u>October 2018 and December</u>	RESPONSE DUE:	<u>February 8, 2019</u>
AUDIT:	<u>2018</u>		
FINDING No.:	<u>2</u>	RECOMMENDATION:	<u>2</u>

Management should ensure that the “Void Permit Log” is properly completed and that all void and reissued permits are documented on the “Void Permit Log.” In addition, management should prohibit all cashiers from reactivating expired or previously voided permits. Management should request the assistance from the Information Technology Department to ensure that cashiers are restricted from reactivating voided permits in the Solid Waste Disposal System. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____



Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permit should also be voided in the Solid Waste Disposal Application Program and \$915.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____



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

Signature: _____ **Date:** _____



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

Signature: _____ **Date:** _____



Management should ensure that employees are properly entering permit numbers and replacement permit numbers in the Solid Waste Disposal Program. In addition, we recommend that Precinct 4 conduct research to identify the correct permit number for 62613.

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

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

February 7, 2019

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 November 2018 and December 2018

Dear Commissioner Flores:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Reports* for the months of November 2018 and December 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 that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Reports* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets were issued in sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-out Reports, and the *Monthly Fee Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

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.

Conclusion:

Total collections for the months of November 2018 and December 2018 were \$556.00 and \$328.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

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

Observation No. 1:

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

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

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

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

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

Recommendation:

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

Please provide a written management response to the observation noted above by February 22, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 14th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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JUDGE, 32nd D.C.

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JUDGE, 39th D.C.

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

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

The Honorable Jose M. Flores
February 7, 2019
Page 3 of 3

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
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, 394TH D.C.

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

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



AUDITEE:	Anzalduas Park	AUDIT NO.:	
AUDIT:	Monthly Fee Report for November 2018 and December 2018	MANAGEMENT RESPONSE DUE:	February 22, 2019
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

February 4, 2019

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

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

Dear Commissioner Torres:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of June 2018 through December 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

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JUDGE, 275TH D.C.

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JUDGE, 312TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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

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

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

Conclusion:

Total collections for the months of June 2018 through December 2018 were \$41,155.00, \$40,525.00, \$35,075.00, \$31,175.00, \$38,050.00, \$37,850.00, and \$35,825.00, respectively. Based on the results of our review, we concluded that fees collected were generally not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that user 16 had a shortage of \$100.00 on July 23, 2018; however, staff was not able provide an explanation for the shortage and the funds have not been replenished.

In addition, we noted that permit numbers 60291, 60385, 61349, and 62502 totaling \$200.00 were out of sequence and unaccounted for. Precinct 4 staff was unable to provide an explanation for the missing permits.

Furthermore, missing permits totaling \$50.00 (permit 50710 and permit 55048 identified in January 2018 and April 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, 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.

The County Auditor's Office requires that cash receipts be deposited intact on a daily basis. 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 in his/her possession in the performance of official duties. Shortages must be replenished. Shortages should be replenished, or a request for indemnification should be made to Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes a Commissioners Court to indemnify an elected or appointed county officer against personal liability for the loss of county funds, or loss of or damage to personal property, if the loss was not the result of the officer's negligence or criminal action.

Failure to ensure that permits are properly accounted and safeguarded and that cash receipts are deposited intact on a daily basis 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. If management is unable to account for the missing permits, Precinct 4 should request indemnification from Commissioners Court for the \$250.00.

Observation No. 2:

We noted that the June 7, 2018 and June 8, 2018 *Daily Close-out Reports* stated an incorrect amount of collections. The *Daily Close-out Report* on June 7, 2018 included cash from the June 8, 2018 collections.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 13TH D.C.

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JUDGE, 43RD D.C.

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

According to staff, the collections for June 8, 2018 were inadvertently included in the June 7, 2018 *Daily Close-out Report*.

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

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

Recommendation:

Management should ensure that the *Daily Close-out Reports* are properly completed and do not include misstatements.

Observation No. 3:

We noted that permit numbers are not properly entered in the Solid Waste Disposal Program, as follows:

1. During the months of July 2018, August 2018, and December 2018, permit numbers 52595, 57408, 57411, 58538, 58736, and 62547 were listed on the Voids and Reissued Reports generated from the Solid Waste Disposal Program; however, the permits were not listed on the Void Permit Log.
2. During the month of July 2018, permit number 57433 was not on the Voids and Reissued Reports generated from the Solid Waste Disposal Program; however, the permit was listed on the Void Permit Log.
3. During the month of August 2018, reissued permit number 59535 was not on the Voids and Reissued Report generated from the Solid Waste Disposal Program; however, the permit was listed on the Void Permit Log. We determined that permit number 59535 was incorrectly entered as 59353 in the Solid Waste Disposal Program.
4. During the months of August 2018 and October 2018, permit numbers 58892 and 60352 were incorrectly entered on the Solid Waste Disposal Program as 588922001 and 603522017, respectively.

Precinct 4 staff did not provide an explanation for not properly entering permit numbers in the Solid Waste Disposal Program.

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

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

Recommendation:

Management should ensure that employees are properly entering permit numbers and replacement permit numbers in the Solid Waste Disposal Program. In addition, all the permit numbers entered in the Solid Waste Disposal Program incorrectly should be corrected.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO NANCAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

L. KENO VASQUEZ
JUDGE, 391TH D.C.

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

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

Observation No. 4:

We noted that manual receipts issued in the month of June 2018 and September 2018 were not issued in sequential order.

The County Auditor's Office requires the Precinct to implement a manual back-up receipting system when the Solid Waste Disposal System, computerized receipting system, is down. Official manual receipts must be pre-numbered and issued in sequential order.

Failure to ensure that manual receipts are issued in sequential order may result in the loss of County revenue.

Recommendation:

Management should ensure that manual receipts are issued in sequential order.

Observation No. 5:

We noted that the "Void Permit Log" was not being properly completed. The "Void Permit Log" did not include the supervisor's signature of approval and some entries lacked the reason for the void. In addition, voided permits were not submitted to the County Auditor's Office.

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 for the employee to document the date permit was void, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval. The supervisor's signature must be obtained prior to voiding the permit. In addition, prior to issuing a replacement permit, the voided permit must be obtained from the constituent, marked void, and submitted to the County Auditor's Office along with the *Monthly Fees Report*. If the void permit cannot be provided by the constituent because the vehicle was stolen or the vehicle was involved in an accident, a police report must be obtained prior to replacing the permit.

Failure to ensure that the "Void Permit Log" is properly completed and that each void permit is approved by a supervisor prior to voiding the permit may result in the loss of County revenue.

Recommendation:

Management should ensure that the "Void Permit Log" is properly completed and each void permit is approved by a supervisor prior to voiding the permit. At a minimum, the procedures noted above should be implemented.

Observation No. 6:

We noted that copies of the voided receipts were not always submitted to the County Auditor's Office. In addition, voided receipts submitted were missing the date receipts were voided, explanation for void, a supervisor's signature of approval, and were not marked "void."

The County Auditor's Office requires that all voided receipts be submitted to the County Auditor's Office. The cashier must obtain approval to void a receipt prior to voiding the receipt. Approval to void receipts should be limited to supervisors listed on the Authorized Signatories Form. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "VOID", an explanation for the void, the date receipt was voided, the cashier's signature, and the supervisor's signature of approval.

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

Recommendation:

Management should ensure that receipts are properly voided and submitted to the County Auditor's Office. At a minimum, the procedures noted above should be implemented.

Please provide a written management response to the observations noted above by February 15, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

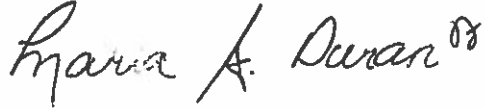
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

The Honorable Ellie Torres
February 4, 2019
Page 5 of 5

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

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JUDGE, 378TH D.C.
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JUDGE, 398TH D.C.

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

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JUDGE, 449TH D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 7, 2019

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

Re: *Monthly Fee Report* for November 2018 and December 2018

Dear Ms. Chapa:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fee Reports* for the months of November 2018 and December 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 that the *Monthly Fee 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 were issued in 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. SMOLETERRY
JUDGE, 12TH D.C.

FERNANDO MANCIAS
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

MARLA CUELLAR
JUDGE, 27TH D.C.

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

Conclusion:

Total collections for the months of November 2018 and December 2018 were \$739.25 and \$732.50, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIA
JUDGE, 93RD D.C.

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

February 7, 2019

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 November 2018 and December 2018

Dear Mr. Olivarez:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of November 2018 and December 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 that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-out Reports* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-out Reports, and the *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 92nd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

Conclusion:

Total collections for the months of November 2018 and December 2018 were \$20,595.00 and \$21,025.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
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, 436TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH 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

February 11, 2019

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

Re: *Monthly Fees Report* for November 2018 and December 2018

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of November 2018 and December 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of November 2018 and December 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 that the *Monthly Fees 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* 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, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
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, 394TH D.C.

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

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

Conclusion:

Total collections for the months of November 2018 and December 2018 were \$9,520.00 and \$11,220.25, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

Please be reminded that a \$20.00 shortage that occurred on May 24, 2018 has not been replenished by the Fire Marshal as previously requested by the County Auditor's Office. The shortage should be replenished and deposited with the County Treasurer or indemnification should be requested from Commissioners Court.

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, 92ND D.C.

FERNANDO MANCINAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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NOE GONZALEZ
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LETICIA LOPEZ
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L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY OF HIDALGO

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Hidalgo County Administration Building
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 7, 2019

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

Re: *Monthly Fees Report* for November 2018 and December 2018

Dear Constable Avila:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of November 2018 and December 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 that the *Monthly Fees 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 were issued in 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, 52ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEEN

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

Conclusion:

Total collections for the months of November 2018 and December 2018 were \$5,105.50 and \$1,125.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

BERNARDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd 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.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 11, 2019

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

Re: *Monthly Fees Reports* for November 2018 and December 2018

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Reports* and supporting documentation for the months of November 2018 and December 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 Reports* for the months of November 2018 and December 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 that the *Monthly Fees 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 *Cashier's Daily Close-out Report/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-out Reports, and the *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIA
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 201ST D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Conclusion:

Total collections for the months of November 2018 and December were \$11,786.20 and \$2,475.00, respectively. Based on the results of our review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

MARLA CUELLAR
JUDGE, 27TH 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.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

February 7, 2019

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

Re: *Monthly Fees Report* for November and December 2018

Dear Constable Gallardo:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of November 2018 and December 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 that the *Monthly Fees 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 were issued in 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

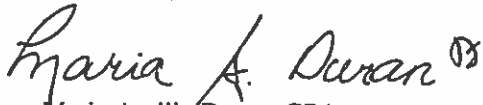
LUIS M. SINGLETERRY JUDGE, 12 TH D.C.	FERNANDO MANCIAS JUDGE, 19 TH D.C.	J.R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 375 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 TH D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO 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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Conclusion:

Total collections for the months of November 2018 and December 2018 were \$14,777.50 and \$2,110.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 388 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
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 7, 2019

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

Re: *Monthly Fees Report* for November 2018 and December 2018

Dear Constable Gaitan:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of November 2018 and December 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 that the *Monthly Fees 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 were issued in 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, 12 TH D.C.	FERNANDO MANCINAS JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	MARLA CUELLAR JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 33 RD D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	L. KENO VASQUEZ JUDGE, 38 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEE R. BETANCOURT JUDGE, 44 TH D.C.
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Conclusion:

Total collections for the months of November 2018 and December 2018 were \$8,474.50 and \$2,284.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

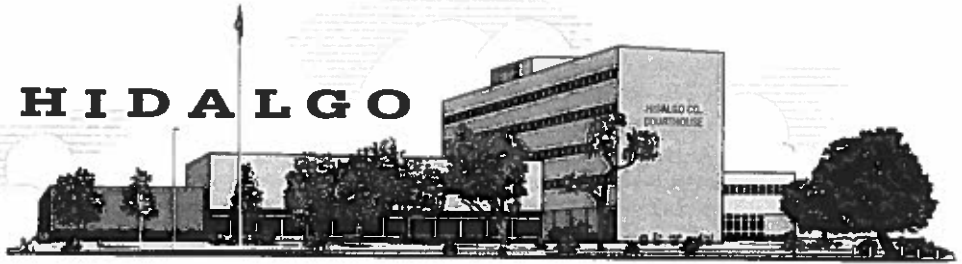
cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 7, 2018

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

Re: *Monthly Fees Report* for November 2018 and December 2018

Dear Constable Marichalar:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of November 2018 and December 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 that the *Monthly Fees 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 were issued in 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.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH 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.

Conclusion:

Total collections for the months of November 2018 and December 2018 were \$2,133.50 and \$800.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
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, 448TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 1, 2019

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

Re: *Monthly Fees Report* for November 2018 and December 2018

Dear Mr. Arredondo:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of November 2018 and December 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 was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees 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 the *Revenue Detail Report by Account* generated from *alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 386TH D.C.

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

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

Conclusion:

Total collections for the month of November 2018 and December 2018 were \$35,264.43 and \$22,294.50, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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

Observation No. 1:

On March 9, 1987, August 7, 2007, February 1, 2011, and November 29, 2011, Commissioners Court approved the amount to be collected for 2% Inspection Fee, Utility Certificates, Septic Tank Escrow, and Subdivision Review fees. We noted that the Planning Department collected other fees which we could not determine were statutorily authorized and approved by Commissioner's Court, if required, as follows:

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

According to management, collections for letter in lieu of certificates, maps or model subdivision rules in PDF Format, and unauthorized construction penalty fees will be discontinued effective January 1, 2019. In addition, the fees for Hidalgo County maps will be presented to Commissioner's Court for approval.

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

Recommendation:

Management should discontinue the collection of letter in lieu of certificates, maps or model subdivision rules in PDF Format, and unauthorized construction penalty fees as stated in the management response form provided on December 19, 2018. If management plans to continue collecting the fees previously stated, management should conduct research to determine the statutory authority for collection of the fees. If the Planning Department is statutorily authorized to collect the fees, Commissioners Court approval of the fees should be obtained.

Observation No. 2:

We noted that receipt 5571 in the amount of \$30.00 issued on December 20, 2018 was not included in the *Cashier's Daily Close-out Report*, the \$30.00 remaining in the till were not documented as miscellaneous revenue on the *Cashier's Daily Close-out Report*, and the funds were not deposited. Receipt 5571 was included in the December 26, 2018 *Daily Close-out Report* and the funds were deposited after an employee of the Edinburg office questioned staff from the Mission substation about the receipt.

Pursuant to the "Cash Handling Guidelines and Procedures," cash receipts must be deposited intact on a daily basis, unless the amount collected is less than \$100.00. Each day, the cashier must reconcile the cash drawer against receipts issued and the change fund using the *Cashier's Daily Close-out Report*. The reconciliation must be witnessed by another person. The witness must sign the *Daily Close-out Report* to document their responsibility. After the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit slip agrees to the total amount on the *Daily Close-out Report*. The County official or his/her designee must sign the *Daily Close-out Report* to document responsibility for this verification. Overages should be recorded as miscellaneous revenue and deposited with other collections.

HIDALGO COUNTY DISTRICT JUDGES

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

BERNARDO MANCIA
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

Failure to ensure that each cashier reconciles the cash drawer against receipts issued and the change fund on a *Cashier's Daily Close-out Report* may result in the loss or misuse of County funds. In addition, shortages or overages may go undetected.

Recommendation:

We recommend that management implement formal monitoring procedures to ensure that each day, cashiers reconcile their cash drawer against receipts issued and the change fund using the *Cashier's Daily Close-out Report*.

Please provide a management response to observation 2 by February 15, 2019 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: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

fernando mancias
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
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.

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

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



AUDITEE:	<u>Planning Department</u>	AUDIT NO.:	<u> </u>
	<u>Monthly Fees Report for November 2018 and December 2018</u>	MANAGEMENT RESPONSE DUE:	<u>February 15, 2019</u>
FINDING No.:	<u>1</u>	RECOMMENDATION:	<u>1</u>

Management should discontinue the collection of letter in lieu of certificates, maps or model subdivision rules in PDF Format, and unauthorized construction penalty fees as stated in the management response form provided on December 19, 2018. If management plans to continue collecting the fees previously stated, management should conduct research to determine the statutory authority for collection of the fees. If the Planning Department is statutorily authorized to collect the fees, Commissioners Court approval of the fees should be obtained.

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: Planning Department AUDIT NO.: _____
Monthly Fees Report for
November 2018 and MANAGEMENT
AUDIT: December 2018 RESPONSE DUE: February 15, 2019
FINDING No.: 2 RECOMMENDATION: 2

We recommend that management implement formal monitoring procedures to ensure that each day, cashiers reconcile their cash drawer against receipts issued and the change fund using the Cashier's Daily Close-out Report.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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

January 29, 2019

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

Re: *Monthly Fees Report* for December 2018

Dear Ms. Ramon:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of December 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 that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Reports (Close-out Reports)* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer on a timely basis.
- Reviewed receipts issued to verify proper completion and issuance in sequential order.
- Reviewed *Close-out Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385th D.C.

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

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

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

Conclusion:

Total collections for the month of December 2018 were \$2,181.42. Based on the results of our review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

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

Observation No. 1:

We noted that receipt no. 1193, dated December 14, 2018, contained errors in the fees assessed on a public information request. The cost of the request should have been \$31.26 instead of \$50.76. Consequently, \$19.50 was erroneously collected. According to the Accountant Clerk, the *Public Information Cost Estimate Model Letter* included the over assessed amount, in error. The clerks are instructed to accept payment in the amount noted on the *Public Information Cost Estimate Model Letter*.

The fees assessed by the Elections Department must be in accordance with the Texas Administrative Code Title 1, Part 3, Chapter 70, Rule §70.3. The *Public Information Cost Estimate Model Letter* should be reviewed by a person other than the one preparing the letter for accuracy prior to being sent.

Failure to properly review fees assessed may result in the overstatement of County revenues.

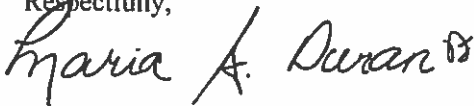
Recommendation:

Management should ensure that fees are properly assessed. At a minimum, the *Public Information Cost Estimate Model Letter* should be reviewed for accuracy prior to being sent. In addition, a refund request should be submitted to the County Auditor's Office for the over assessed amount of \$19.50.

Please provide a written management response to the observation noted above by February 8, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

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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.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 11, 2019

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

Re: Sheriff's Fee *Monthly Fees Report* for July 2018 through December 2018

Dear Sheriff Guerra:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for July 2018 through December 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 that the *Monthly Fees 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 fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts were issued in sequential order.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the months of July 2018 through December 2018 were \$18,963.00, \$29,352.30, \$20,721.50, \$34,992.30, \$18,617.33, and \$29,368.20, respectively. Based on the results of our review, we concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

MARLA CUJELLAR
JUDGE, 27TH D.C.

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

HOE 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.

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 July 2018 receipt number 105683 and October 2018 receipt number 121346 were created by cashier "TEST" in the amount of \$3,000 for a "Civil Paper Fee" (fee code CPM). The receipt numbers did not follow the Sheriff's Office receipt sequence and the fee amount and fee type are not assessed by the Sheriff's Office. According to the Sheriff's Office staff, the transactions were not posted by anyone at the Sheriff's Office. They were unable to provide a reason for the receipts being posted to the Sheriff's Office Fee account.

Test transactions performed should be done on "Stage" mode. Performing test transactions on "Production" mode causes reporting errors.

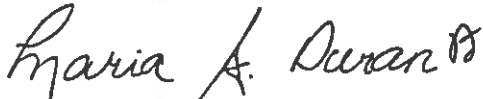
Recommendation:

We recommend that the Sheriff's Office contact the IT department and Tyler Technologies to reverse the transactions and to remove the fee code.

Please provide a management response to the observation noted above by February 22, 2019.

If you have any questions, please contact Rocio Quiroga, Internal Auditor I, at 318-2511 ext. 4604, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO SANCIAZ
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

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JUDGE, 37th D.C.

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

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



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

AUDITEE: Sheriff's Office AUDIT NO.: _____
Sheriff's Fee Monthly Fees
Report for July 2018 MANAGEMENT
AUDIT: through December 2018 RESPONSE DUE: February 22, 2019
FINDING No.: 1 RECOMMENDATION: 1

We recommend that the Sheriff's Office contact the IT department and Tyler Technologies to reverse the transactions and to remove the fee code.

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

January 29, 2019

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

Re: *Monthly Fees Report* for December 2018

Dear Ms. Hinojosa:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 52 ND D.C.	FERNANDO MANCAS JUDGE, 53 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 273 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 394 TH D.C.	ISRAEL RAMON, JR. JUDGE, 436 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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- 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.
- Reviewed and verified randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly receipted and deposited.
- Reviewed and verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

Conclusion:

Total collections for the month of December 2018 were \$352,170.14. Based on the results of our review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 129 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 273 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 438 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 28, 2019

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 December 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 December 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 December 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 that the *Monthly 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 31, 2007 and prior and 10% of randomly selected 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. SMOLETERY
JUDGE, 92ND D.C.

FERNANDO MANCIA
JUDGE, 13TH D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH D.C.

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

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

RENÉE 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 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 December 2018 were \$27,318.40. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 3 of 253 transactions 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 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, due to a high volume of customers, sufficient time is not available to verify that fees, fines, and court costs are applied correctly 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 April 2014 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of February 2014 and March 2014 were submitted to the County Auditor's

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 304th D.C.

MARLA CUELLAR
JUDGE, 273rd D.C.

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

NOE GONZALEZ
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OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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JUDGE, 394th D.C.

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

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

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 2 of 56 online credit card transactions processed were receipted 2 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to an oversight.

The County Auditor's Office requires that all collections (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.

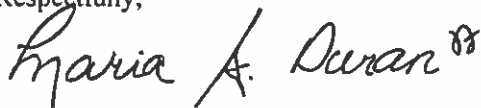
Recommendation:

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 observations 1 and 2 using the attached Action Plan Forms by Friday, February 8, 2019.

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: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

fernando mancias
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 273th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 391th D.C.

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for December 2018
Observation No. 1	We noted that 3 of 253 transactions 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 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.
Recommendation No. 1	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.
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 December 2018
Observation No. 2	Copies of the April 2014 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of February 2014 and March 2014 were 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

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

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipt #s) JP12-2018-04327 through JP12-2018-04570 \$ 27,318.40 ✓
LESS: COST ON DEPOSIT 0.00 - x7 ✓ x9-a1
ADD: COST ON DEPOSIT LIQUIDATED 0.00 - x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 27,318.40 x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II) \$ 27,318.40 (A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 0.00 x4-a2
31

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 27,318.40 B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$ 0.00 -	
Total Remittances Made to County Treasurer	\$ 27,318.40 (A)	

PREPARED BY: Jane L. Arreola

DATE: 1/4/2019

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: Jan 15, 2019
1/16/19

Justice of the Peace
JUSTICE OF THE PEACE

1-2-18
DATE

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

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

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:					
County Fines (Local Fine)		LOC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 5,869.70
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 345.412, 345.413 (j)		1100-207-20-000-028-0-000	12.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(250.00)
School District 50% Fines		Edac Code § 25.093 (d) 1 (A)		1100-207-30-000-003-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	483.35
Courthouse Security Fund JP (\$1)		C C P Art. 102.017		1245-341-10-062-000-0-000	156.79
Justice Court Technology Fund (\$4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	644.47
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	73.82
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	18.46
Administrative Local Transaction Fee (\$2)		C C P Art. 102.072		1100-341-10-060-003-0-000	342.83
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. OL, Exp. Imp. Cart, Exp. Mv. Reg.)		TRC Sec 348.605, 521.026.502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-062-000-0-000	406.00
Deferred Disposition		C C P Art. 45.051	266.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45.051(f)	140.00		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	94.07
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	360.64
Child Safety (\$20-\$25)		C C P Art. 102.014		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	32.00
Scottlaw Fee (\$20)		TRC 302.010(a)		1100-341-10-140-049-0-000	1,055.39
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102.015		1100-341-10-060-013-0-000	145.65
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)		LOC 133.103 (b)		1100-207-20-000-005-0-000	92.28
Juvenile Crime and Delinquency Fund (____ \$ 25, ____ \$ 50)		C C P Art. 102.075(m)		1100-207-20-000-007-0-000	1.13
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	11.33
Consolidated Court Costs Fund (\$17)		CCP 102.073 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	6,392.58
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C C P Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	33.99
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.53
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.13
Indigent Legal Services Fee-JP (\$6)	53	Govt. Code Sec. 101.141 (2) (II)		1100-207-20-000-004-0-000	318.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,542.25
Jury Service Fee (\$4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	627.13
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	842.31
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C C P Art. 45.051 (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	309.22
Moving Violation Fee (\$0.10)		C C P Art. 102.022/GC		1100-207-20-000-061-0-000	12.27
Safety Seat Violation Fee (\$0.15)		TRC 345.412 (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	160.00
Electronic Filing Fee - Civil (\$10)		OC 101.141/GC 51.851		1100-207-20-000-070-0-000	530.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102.015		1100-207-20-000-073-0-000	145.65
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.013 (b)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	53	GC 51.971 (a)		1100-207-20-000-076-0-000	265.00
ARREST/WARRANT FEES: STATE		C C P Art. 102.011		1100-207-20-000-019-0-000	743.99
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	-
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)					-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131		1100-342-10-060-001-0-000	16.58
Sheriff Fees:				1100-342-10-291-000-0-000	2,300.36
Constable Fees:				1100-342-10-292-000-0-000	-
Precinct #1				1100-342-10-293-000-0-000	-
Precinct #2				1100-342-10-294-000-0-000	-
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	-
Precinct #5				1100-342-10-060-002-0-000	-
District Attorney Fees				1100-342-10-060-003-0-000	-
Tax Assessor Fraud Investigators				1100-342-20-060-001-0-000	-
School District Arrest Fee				1100-207-30-000-003-0-000	-
Fire Marshal Fee				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Warrant Fees/Out of County Service Fees UTO Law Enforcement Agencies		C C P Art. 102.011 (a) 2 (A)		1100-202-00-000-008-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	48.00
Delinquent Attorney Fee		C C P Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,400.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	1,325.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
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)	45.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document (\$1 1st pg. 25 for each add'l pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg)		LGC 118.121			
Probable Cause Tow. Hearing Fee (\$20)		LGC 101.141 (a) 4			
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (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:					\$ 27,318.40

Justice of the Peace Jesus Morales

Schedule of Adjustments

For the Month Ended December 31, 2018

Page 1 of 1

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSIP	CO	DPSr	IDRF	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WARr	Received Amount
<u>Based on offense date, TPDC and TPDS should NOT be assessed.</u>																						
JP12-2018- H13-																						
04515	063J12	12/20/2018	5/27/2013	THEFT PROP>=\$50<\$500	40	3	1	38	-	2	4	4	2	-	0.6	5.4	-	1	1	-	50	152
<u>Based on offense, STF and UTFC should NOT be assessed.</u>																						
JP12-2018- TR18-5364-																						
04525 J12																						
OPERATE UNREGISTERED MOTOR VEHICLE, TRAILER, SEMITRAILER (SPECIFY)																						
	J12	12/20/2018	10/25/2018		40	3	1	-	5	2	4	4	2	-	0.6	5.4	30	1	1	3	-	102
<u>Based on offense, MVF should NOT be assessed.</u>																						
SAFETY																						
BELT, REQUIRED:>=15																						
RIDING IN A PASS VEH																						
WITHOUT BEING SECURED																						
JP12-2018- TR18-5469-																						
04334	J12	12/3/2018	10/31/2018	BY	40	3	1	-	5	2	4	4	2	0.1	0.6	5.4	30	1	1	3	-	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

January 29, 2019

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Re: *Monthly Fines and Fees Report* for December 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 December 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 December 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 that the *Monthly 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 31, 2007 and prior and 10% of randomly selected 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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIA
JUDGE, 81ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 104TH D.C.

MARLA CUELLAR
JUDGE, 175TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 112TH D.C.

NOE GONZALEZ
JUDGE, 170TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 181ST D.C.

L. KENO VASQUEZ
JUDGE, 184TH D.C.

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

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

- if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to determine if all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "Official Justice of the Peace Monthly Report" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of December 2018 were \$93,160.90. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 6 of 749 transactions 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), July 2018 (7), August 2018 (7), September 2018 (5), and November 2018 (8) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

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

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

Recommendation:

Management should ensure that all pending adjustments are completed. In addition, management should 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NIDE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 June 2014 through August 2014 and April 2015 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were submitted to 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 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:

A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log is not prepared due to limited staff and time.

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

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

Recommendation:

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

Observation No. 4:

We noted that the December 2018 *Monthly Report* was submitted to the County Auditor's Office 3 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time since the Justice of the Peace requested that the Assistant Court Coordinator prepare the report for the first time; therefore, it took her longer to prepare the report.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 273RD D.C.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.

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JUDGE, 381ST D.C.

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JUDGE, 388TH D.C.

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JUDGE, 449TH 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 the County revenues.

Recommendation:

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

Please provide written management responses to the observations noted above and an action plan for observations 1 and 2 using the attached Action Plan Forms by February 8, 2019.

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: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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RVPR15FR

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JUDGE, 448TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for December 2018
Observation No. 1	We noted that 6 of 749 transactions 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), July 2018 (7), August 2018 (7), September 2018 (5), and November 2018 (8) are still pending to be completed.
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.
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 December 2018
Observation No. 2	Copies of the June 2014 through August 2014 and April 2015 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 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

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

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) <u>JP21-2018-8482</u> ^A	THRU	JP21-2018-09218		\$ 93,160.90 ✓
Sheriff's "D" Report	(Receipt #s) _____	THRU	_____		X4-a1
LESS: COST ON DEPOSIT				0.00 -	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED				0.00 -	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				\$ 93,160.90	X3
Less: Total amount of remittances to County Treasurer (From Part II)				93,160.90	ⓐ
Total funds due to County Treasurer (Overtransfer Made to Co Treas)				\$ 0.00	X4-a7

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 93,160.90	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ 93,160.90	ⓐ

PREPARED BY: Adasa Trevino *A.T.*

DATE: 1-9-2019

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: 1-12-19
1-15-19
1/25/19

Bobby Contreras 1-9-2019
JUSTICE OF THE PEACE DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 02/2018

JUSTICE OF THE PEACE MONTHLY FINES AND FEES COLLECTED FOR THE MONTH OF: <u>December-18</u>					
Judge: BOBBY CONTRERAS Precinct No. <u>2</u> Place No. <u>1</u>		City: PHARR, TEXAS Hidalgo County, Texas		Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER	
PAGE 2 OF 2					
Name of Fine, Fee, Court Cost	# Invoiced Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	\$ 27,357.83
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 (f)		1100-207-20-000-028-0-000	269.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,484.44
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1243-341-10-063-000-0-000	493.81
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,975.26
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	990.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL, Exp. Insp. Cert, Exp. Mtr Reg)		TRC Sec 548.605, 521.026, 502.240		1100-341-10-060-004-0-000	140.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 43.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	538.15
Deferred Disposition		C.C.P. Art. 43.051	\$ 210.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 43.051 (f)	\$ 328.15		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	296.29
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	995.44
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006 TRC 706.007 (d)(2)		1100-341-10-060-012-0-000	12.00
Scotlaw Fee (\$20)		TRC 902.010(a)		1100-341-10-140-049-0-000	1,800.00
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	480.81
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19,769.59
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.35 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional 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	1,320.00
State Traffic Fee-Subsidiary C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,954.47
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,975.26
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,660.60
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (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	981.63
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	40.48
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 706.006 TRC 706.007 (d)(2)		1100-207-20-000-066-0-000	60.00
Electronic Filing Fee - Civil (\$10)		GC 101.141 GC 51.851		1100-207-20-000-070-0-000	2,200.00
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	484.81
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048 LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	1,100.00
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,434.07
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 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	20.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	3,550.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	57.31
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - Omnibus (\$6)		TC 706.006 TC 706.007 (d)(2)		1100-202-00-063-019-0-000	18.00
Delinquent Attorney Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	3,940.75
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121 118.122	\$ -	1100-341-10-060-001-0-000	5,570.00
Debt Claim Fee/Justice Court Filing Fee (\$25)		LGC 118.121 118.122	5,500.00		
Landlord & Tenant Eviction Filing Fee/Forcible Entry & Detainer Court (\$25)		LGC 118.121 118.122	-		
Transcript Fees/Appeal Fee (\$10)		LGC 118.121 118.123 (b)	10.00		
Abstract Fees (\$5)		LGC 118.121 118.123 (c)	15.00		
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)	-		
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)(4)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(4)		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 \$21, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)(1) CCP 102.004		1100-341-10-060-006-0-000	-

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

Receipt	Cause #	Date	Offense Description	Charge Offense Description	CCC	CHS	CHSIP	CO	CVCA	DEL	DPS	DPSr	FA	IDRF	ICD	JCTF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SFC	SIFS	STF	TPDC	TPDS	UTFC	WFCNST2	Received Amount
<u>Based on the disposition date, time payment should be assessed</u>																																
JP21-2018-08608	CR-3271-99-JP-271	12/5/2018	11/3/1999 PROPER LICENSE WORK WITHOUT CONTRACT FOR		17	3	-	100	15	49.28	-	-	5	-	0.25	2	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	213.53
<u>Based on offense, MVF should be assessed.</u>																																
JP21-2018-08508	CR-3516-10-21	12/3/2018	6/13/2010 (WHEN UNLICENSED)	NO DRIVER'S LICENSE	40	3	1	116	-	75.9	5	-	-	2	-	4	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	50	328.9
<u>TPDC and TPDS should be split \$1.00 each.</u>																																
JP21-2018-08640	CR-1011-14-21	12/6/2018	2/13/2014 NO SAFETY BELT DISPLAY EXPIRED		40	3	1	50	-	60.6	5	-	-	2	-	4	4	4	2	-	4	20	6	20	0.6	5.4	30	-	2	3	-	262.6
JP21-2018-08661	CR-1012-14-21	12/6/2018	2/13/2014 LICENSE PLATES		40	3	1	66	-	55.5	5	-	-	2	-	4	4	4	1.91	-	4	20	6	20	0.6	5.4	-	2	-	-	-	240.41
<u>Based on offense, STF and UTFC should NOT be assessed.</u>																																
JP21-2018-08094	TR18-8680-J21	12/18/2018	11/6/2018 Motor Vehicle	Operate Unregistered	40	3	1	69	-	-	-	5	-	2	-	4	4	4	2	-	-	-	-	-	0.6	5.4	30	1	1	3	-	171
<u>Based on offense, MVF, STF, and UTFC should NOT be assessed.</u>																																
JP21-2018-09152	TR18-8781-J21	12/27/2018	11/17/2018 Motorcycle	Operate Unregistered	40	3	1	69	-	-	-	5	-	2	-	4	4	4	2	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	171.1

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

January 29, 2019

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 December 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 December 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 December 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 that the *Monthly 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 31, 2007 and prior and 10% of randomly selected 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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 39TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
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, 394TH D.C.

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

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

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 December 2018 were \$139,313.62. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 6 of 993 transactions 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 (3), May 2016 (17), July 2016 (16), August 2016 (1), September 2016 (2), October 2016 (10), August 2018 (11), September 2018 (1), October 2018 (12), and November 2018 (9) 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 in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 10TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

Observation No. 2:

Copies of the January 2015 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

We noted that 1 cash bond (CRNT16-0241-J2) posted on October 4, 2016 (see Exhibit B) 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. 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:

We noted that collections for 14 of 18 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIA
JUDGE, 53rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

MARLA CUELLAR
JUDGE, 373rd D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
IN PROGRESS

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

Recommendation:

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

Observation No. 5:

We noted that 1 of 146 online credit card transactions was receipted 15 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 collections (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.

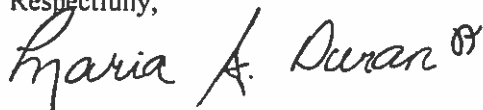
Recommendation:

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 using the attached Action Plan Forms by February 8, 2019.

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: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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JUDGE, 322ND D.C.

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JUDGE, 378TH D.C.
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JUDGE, 449TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for December 2018
Observation No. 1	We noted that 6 of 993 transactions 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 (3), May 2016 (17), July 2016 (16), August 2016 (1), September 2016 (2), October 2016 (10), August 2018 (11), and September 2018 (1), October 2018 (12), and November 2018 (9) are pending to be completed.
Recommendation No. 1	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.
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 December 2018
Observation No. 2	Copies of the January 2015 through December 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.
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 December 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

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: DEC./2018**

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

PRL

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP2-2 2018-08862</u> ^x THRU <u>JP2-2 2018-09832</u> ^a	\$ <u>139,313.62</u> ^v
LESS: COST ON DEPOSIT	<u>0.00</u> -	<u>x7</u> ^v
ADD: COST ON DEPOSIT LIQUIDATED	<u>0.00</u> -	<u>x7</u> ^v
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	\$ <u>139,313.62</u>	<u>x3</u> ^v
Less: Total amount of remittances to County Treasurer (From Part II)	<u>139,663.62</u> ^(A)	<u>x4</u> ^{ug}
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	<u>(350.00) 0.10</u>	<u>x4</u> ^{ug}

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>139,313.52</u>	<u>B1</u> ^v
Add: Previous Month's Bond Overtransfer <u>Oct 2016</u>	<u>50.00</u>	<u>Ex. B</u> ^v
Add: HCSO Monthly "D" Collections Report <u>July 2016</u>	<u>300.00</u> <u>50.00</u>	<u>x4</u> ^{ug} ^v
Total Remittances Made to the County Treasurer	\$ <u>139,663.52</u>	<u>(A)</u>

PREPARED BY: [Signature]DATE: 1-4-19

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: 1.22.19

JUSTICE OF THE PEACE

DATE: 1-4-19

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

REVISED 01/17



JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: DEC/2018

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	\$ 38,577.82
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 545.412, 545.413 (j)		1100-207-20-000-028-0-000	825.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,058.37
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1243-341-10-064-000-0-000	685.15
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,744.50
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,374.00
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL, Exp. Long Cert, Exp. Int. 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	3,782.65
Deferred Disposition		C.C.P. Art. 45.051	3,698.30		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	84.35		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	411.06
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	1,369.30
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	109.17
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	16.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,666.20
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	677.12
Tuency Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$ 25, ____\$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund (\$17)		CCP 102.073 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	27,422.81
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)	255	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,530.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,663.06
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-033-0-000	2,740.50
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-034-0-000	3,699.68
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		1100-207-20-000-039-0-000	1,370.25
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	54.14
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	80.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,550.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	677.12
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)	255	GC 51.971 (a)		1100-207-20-000-076-0-000	1,275.00
ARREST WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	3,307.17
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	51.90 96.80
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			
Constable Fees:				1100-342-10-060-001-0-000	30.00
Precinct #1				1100-342-10-291-000-0-000	2,250.00
Precinct #2				1100-342-10-292-000-0-000	12,090.00
Precinct #3				1100-342-10-293-000-0-000	1,875.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	75.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
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	24.00
Delinquent Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	3,669.55
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,505.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	6,375.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	110.00		
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)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)	-	1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)	-	1100-341-10-060-001-0-000	-
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 Civ. & Cr. Proc., Rule 504 1(b)	-	1100-341-10-060-006-0-000	-
		CCP 102.004			

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 01.13.19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 139,313.62

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

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

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

Receipt	Cause #	Date	Offense	Charge	Description	Displ/Judge	CCC	CHS	CHSIP	CMIT	CO	CVCA	DEL	DPS	DPSr	DSGr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SFC	SIFS	STF	TPDC	TPDS	UTFC	WFPREC22	Amount																														
Based on the disposition date, time payment should be assessed.																																																																		
JP22-2018-08994	2	12/4/2018	3/28/2002	FAIL TO YIELD ROW (STOP SIGN/YIELD SIGN/DEVICE)	08/01/2002	17	3	-	0.5	53	15	54	5	-	-	-	5	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	-	-	3	50	234																													
Based on offense, MVF should NOT be assessed.																																																																		
JP22-2018-09291	2	12/13/2018	12/10/2010	NO SAFETY BELT	12/13/2018	40	3	1	-	50	-	75.03	5	-	-	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	3	50	325.13																														
Based on offense, MVF should be assessed.																																																																		
JP22-2018-09000	2	12/5/2018	5/3/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	12/05/2018	40	3	1	-	166	-	90.9	5	-	-	-	-	2	-	-	4	4	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	0.5	342.4																													
JP22-2018-09636	2	12/21/2018	4/18/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	12/21/2018	40	3	1	-	66	-	45.9	5	-	-	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	198.9																														
Delinquent was over assessed \$3.55.																																																																		
JP22-2018-08982	J22	12/4/2018	3/26/2018	Speeding 10 percent or more above posted speed limit	01/03/2019	24.81	1.86	0.62	-	-	-	29.42	-	3.1	6.2	-	1.24	-	-	-	2.48	2.48	2	0.06	-	-	-	12.4	0.37	3.35	18.61	0.62	0.62	1.86	-	-	112.1																													
Based on offense, STF and UTFC should NOT be assessed.																																																																		
JP22-2018-10762	J22	12/12/2018	12/11/2018	Violate Driver License Restriction	12/12/2018	40	3	1	-	65.9	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	0.6	5.4	30	1	1	3	-	100																													

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

January 29, 2019

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

Re: *Monthly Fines and Fees Report* for December 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 December 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 December 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 that the *Monthly 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 31, 2007 and prior and 10% of randomly selected 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANGIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NCE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 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 December 2018 were \$99,641.69. 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 2 of 762 transactions 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 January 2015 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were submitted to the County Auditor's Office. According to Justice of the

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
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, 396TH D.C.

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

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

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 1 of 156 online credit card transactions was receipted 12 days after the date of transaction. In addition, 2 of 2 kiosk credit card transactions were receipted 30 to 33 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to an oversight.

The County Auditor's Office requires that all collections (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 for the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by February 8, 2019.

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: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 443TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for December 2018
Observation No. 1	We noted that 2 of 762 transactions contained errors in the allocation of fines, fees, and court costs. Management should ensure that the pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
Recommendation No. 1	
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 December 2018
Observation No. 2	Copies of the January 2015 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were submitted to the County Auditor's Office.
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

PBC

City: MISSION, TX
Hidalgo County, Texas

TOTAL CASH COLLECTED	(Receipts #s)	<u>JP31-2018-13089</u>	THRU	<u>JP31-2018-13318</u>	\$	<u>99,641.69</u>	✓
							X9-a1
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>\$ 99,641.69</u>	X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)				\$	<u>99,641.69</u>	(A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)					<u>0.00</u>	X4-a2

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 99,641.69	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 99,641.69	(A)

PREPARED BY: Debra Gonzalez DATE PREPARED: 1/3/2019 12:00

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

DATE: Jan 1.18.1954
47 1/22/190.1/22/19

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 (L.G.C. § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 1/17

REVISÉ: 1/17

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

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)		LOC 113.004, PC 12.23		1200-351-10-065-000-0-000	\$ 29,714.22
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	88.85
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	312.50
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)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,365.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	455.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,820.00
Time Payment - @40% OF \$25.00 (\$10.00)		LOC 133.103 (d)		1100-341-10-060-001-0-000	229.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LOC 133.103 (e)		1100-341-10-060-002-0-000	57.25
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	928.00
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL, Exp Imp Cert, Exp Int Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-065-000-0-000	1,542.00
Deferred Disposition		C.C.P. Art. 45.051	1,392.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(d)	150.00		
Support of Judiciary Fund (\$60)		LOC 133.105		1100-341-10-060-009-0-000	271.80
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-065-000-0-000	843.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	200.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
ScotBlaw Fee (\$20)		TRC 302.010(a)		1100-341-10-140-049-0-000	3,820.00
Tuancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	448.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LOC 133.103 (b)		1100-207-20-000-005-0-000	286.25
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$3)		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/ LOC 133.102		1100-207-20-000-015-0-000	18,160.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	241	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,446.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,430.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,812.00
Support of Judiciary Fund (\$5.40)		LOC 133.105		1100-207-20-000-054-0-000	2,442.20
Birth Certificate Fee (\$1.80)	1	HSC 191.022(f)		1100-207-20-000-039-0-000	1.80
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)		LOC 133.107/OC 102.023		1100-207-20-000-059-0-000	902.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/OC		1100-207-20-000-061-0-000	36.10
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/OC 51.831		1100-207-20-000-070-0-000	2,410.00
Tuancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	448.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LOC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	241	GC 51.971 (a)		1100-207-20-000-076-0-000	1,205.00
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	2,125.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LOC 118.131		1100-342-10-060-001-0-000	135.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	3675.00
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
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				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	7,695.52
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,035.00
Small Claims Court Filing Fee (\$25)		LOC 118.121/118.122	6,025.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LOC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LOC 118.121/118.122			
Transcript Fees (\$10)		LOC 118.121/118.123 (b)			
Abstract Fees (\$5)		LOC 118.121/118.123 (c)			
Writ Filing Fee (\$5)		LOC 118.121/118.123 (d)	10.00		
Issuing other Document (\$1 1st pg. .25 for each add'l pg)		LOC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg. .25 for each add'l pg)		LOC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LOC 101.141 (a)4			
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.20
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: 2-1-19

Justice of the Peace Luis Garza

Schedule of Adjustments

For the Month Ended December 31, 2018

Receipt	Cause #	Date	Charge Offense	Offense Date	Description	CCC	CHS	CHSJP	CO	IDRF	JCTF	JSF	LTF	SJFC	SJFS	SOR	STF	TPDC	TPDS	TPWFr	TPWFr	UTFC	Received Amount
TPWF and County Fine should be split 85% TPWF and 15% CO.																							
JP31-2018-13622	CRNT18-0408-J31	12/18/2018	9/1/2018 daily bag limit		Mourning Dove:	40	3	1	25.5	2	4	4	2	0.6	5.4	-	-	1	1	4.5	5	-	99
Based on offense, STF and UTFC should NOT be assessed.																							
JP31-2018-13508	TR18-14112-J31	12/13/2018	10/24/2018 Handicapped Zone		Parked in a	-	3	1	-	-	4	-	2	-	-	5	30	-	-	-	-	3	48

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

January 29, 2019

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

Re: *Monthly Fines and Fees Report* for December 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 December 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 December 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 that the *Monthly 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 31, 2007 and prior and 10% of randomly selected 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 443TH 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 December 2018 were \$120,652.87. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 14 of 1,049 transactions 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 (7), May 2018 (22), June 2018 (48), July 2018 (28), August 2018 (16), September 2018 (7), October 2018 (6), and November 2018 (28) are still pending to be completed. According to staff, they will attempt 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 February 2013, September 2013, May 2014, and September 2014 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIA
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NIDE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

submitted to the County Auditor's Office. In addition, an incorrect copy of the January 2014 OCA Report was 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 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 September 2015 through March 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANOIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 37th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 37th D.C.

HOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

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 14 of 165 online credit card transactions were receipted 2 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odysey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to heavy workload.

The County Auditor's Office requires that all collections (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 *Odysey* upon receipt of payment.

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

Recommendation:

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

Observation No. 6:

We 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 to receipt.

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 using the attached Action Plan Forms by February 8, 2019.

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: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 236th D.C.

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JUDGE, 398th D.C.

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JUDGE, 430th D.C.

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for December 2018
Observation No. 1	We noted that 14 of 1,049 transactions 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 (7), May 2018 (22), June 2018 (48), July 2018 (28), August 2018 (16), September 2018 (7), October 2018 (6), and November 2018 (28) are still pending to be completed.
Recommendation No. 1	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.
GOAL/ACTION ITEM:	Complete the adjustments for the 14 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 December 2018
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through December 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, an incorrect copy of the January 2014 OCA Report was submitted to 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 December 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 December 2018
Observation No. 4	We noted that 5 cash bonds posted September 2015 through March 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. 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

City: EDINBURG, TX
Hidalgo County, Texas

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

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

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

PRC

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	\$ 32,879.81
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,088.85
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 543.413 (j)		1100-207-20-000-028-0-000	438.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,796.20
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	597.73
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,394.91
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	78.36
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	19.59
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,302.00
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. Lic., Exp. Insp. Cert., Exp. Mv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	120.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051	1,696.20	1100-341-10-067-000-0-000	1,968.05
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	271.85		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	358.02
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,053.18
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	199.26
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 302.01(a)		1100-341-10-140-049-0-000	2,720.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	583.76
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	97.95
Juvenile Crime and Delinquency Fund (\$2.5, \$5)		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	23,909.36
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$3)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	337	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,022.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,531.86
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,386.89
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,220.34
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-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	1,193.41
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	49.18
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 51.351		1100-207-20-000-070-0-000	3,370.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	583.76
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)	337	GC 51.971 (a)		1100-207-20-000-076-0-000	1,685.00
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	2,791.09
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	102.60
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5,885.00
Precinct #5				1100-342-10-295-000-0-000	150.00
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				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fee TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	-
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$5)		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	6,235.61
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	8,400.00	1100-341-10-060-001-0-000	8,535.00
Debt Claim Fee/Justice Court Filing Fee (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee/Forfeiture 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)	45.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	70.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)(4)	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 addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	46.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil \$22, Criminal \$3)		504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 120,652.87

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 2-11-2019

47-1/20/19

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

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

Justice of the Peace Charlie Espinoza

Schedule of Adjustments

For the Month Ended December 31, 2018

Receipt	Cause #	Offense Description	CCC	CHS	CHSIP	CO	CSFSZ	DD	DEL	DPS	DPS*	DSCL	IDRF	JCTF	JSF	LTF	MVF	SCOF	SIRC	SIFS	STF	TPDC	TPDS	UTFC	WABR	WFPREC41	Received Amount
Charge Offense																											
Defendant was under assessed \$40.3B.																											
P41-2018-15860	E09-10-464	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	191	-	-	45.9	5	-	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	50	-	373.9
Based on offense, MVF should be assessed.																											
P41-2018-16354	E10-09-1308	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	-	66	60.9	5	-	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	50	-	263.9
Based on offense, MVF should NOT be assessed.																											
P41-2018-16621	J41	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION	40	3	1	177.9	-	-	95.1	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	50	-	412.1
Delinquent was over assessed \$6.83.																											
P41-2018-16408	J41	Speeding 10 percent or more above posted speed 7/7/2017 limit	40	3	1	40.3	-	-	57.6	-	5	-	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	-	220
TF should be assessed.																											
P41-2018-15992	J41	Speeding 10 percent or more above posted speed 8/19/2017 limit	-	-	-	81.9	-	-	30.57	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	132.47
P41-2018-15655	J41	Speeding 10 percent or more above posted speed 9/3/2018 limit	-	-	-	53.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51.9
Based on the date of the first payment, time payment should be assessed.																											
P41-2018-16125	J41	Speeding 10 percent or more above posted speed 12/10/2017 limit	-	-	-	61.9	-	-	25.17	-	-	-	-	-	-	2	-	20	-	-	-	-	-	-	-	-	109.07
P41-2018-15928	J41	Passed Stationary Emergency Vehicle 1/13/2018	-	-	-	136.61	-	-	48.18	-	-	-	-	-	-	4	-	20	-	-	-	-	-	-	-	-	208.79
TF and time payment should be assessed.																											
P41-2018-16434	J41	Speeding 10 percent or more above posted speed 1/15/2018 limit	-	-	-	66.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66.9
P41-2018-16565	J41	Speeding 10 percent or more above posted speed 10/10/2018 limit	-	-	-	66.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66.9
Delinquent was over assessed \$60.00.																											
P41-2018-16146	J41	DRIVING UNDER THE INFLUENCE BY MINOR (UNDER 21 YEARS OF AGE) 2/4/2018 AGE 18	40	3	1	65	-	-	124.23	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	-	278.33
TF was over assessed.																											
P41-2018-16150	J41	SPEEDING - SCHOOL ZONE 9/19/2018	7.4	0.56	0.16	119.9	4.63	-	-	-	0.93	1.85	0.37	0.74	0.74	4	0.02	-	0.11	1	5.55	0.19	0.19	0.56	-	-	148.9
Based on offense, STF and UTFC should NOT be assessed.																											
P41-2018-15813	J41	Endorsement Violation - 11/9/2018 CMV	40	3	1	100	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	30	1	1	3	-	-	202.1
JP's arrest fee was over assessed.																											
P41-2018-15893	J41	Defective Brakes 1/24/2018	40	3	1	127	-	-	76.23	-	10	-	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	-	330.33

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

January 29, 2019

The Honorable Jason Peña
Hidalgo County Justice of the Peace Pct. 5, Pl. 1
P.O. Box 238
Elsa, Texas 78543

Re: *Monthly Fines and Fees Report* for December 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 December 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 December 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 that the *Monthly 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 31, 2007 and prior and 10% of randomly selected 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

- Verified 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 December 2018 were \$5,226.90. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observation.

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

Observation No. 1:

We noted that collections for 3 of 12 days were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, deposits were not made daily due to an oversight.

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 a written management response to the observation noted above by February 8, 2019.

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: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 6, 2019

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Hidalgo County Office of Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

Re: *Hot Checks Processing Fees Reports* for September 2018 through December 2018

Dear Mr. Rodriguez:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Processing Fees Reports* for the months of September 2018 through December 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 *Processing Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Processing Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Report* by footing and cross-footing the report.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks were issued in sequential order.
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

MARLA CUELLAR
JUDGE, 273rd D.C.

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

HCE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts.

Conclusion:

Total collections for the months of September 2018, October 2018, November 2018, and December 2018 were \$73,377.05, \$143,780.76, \$84,044.39, and \$89,659.70, respectively. Based on the results of the review, we concluded that collections were properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following 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 a credit card charge processed on October 4, 2018 was not receipted in *Odyssey* until October 11, 2018. The issue was not discovered earlier since an EZ NetPay credit card report is not generated each day to reconcile to collections.

The County Auditor's Office requires that all collections (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. Each day, the cashier must reconcile the cash drawer against receipts issued and the change fund, if any, using the Cashier's Daily Close-out Report. An EZ Net Pay credit card report should be generated each day to ensure that collections are properly reconciled. The reconciliation must be witnessed by another person.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, EZ Net Pay credit card reports should be generated each day to reconcile collections.

Observation No. 2:

We noted that check number 12179 issued in November 2018 was missing the Department Head's signature. According to staff, the signature was not obtained due to an oversight.

The County Auditor's Office requires that proper procedures be implemented for issuing checks. At a minimum, a supervisor should verify that all checks are made for the proper amount, contain the payee name, date, and include the department head's signature.

Failure to verify that checks are properly completed prior to issuing a check may result in the loss or misuse of County funds and/or the bank not honoring the check.

Recommendation:

Management should train staff regarding the proper procedures for issuing check disbursements. At a minimum, the procedures listed above should be implemented.

Please provide a written management response to the observations noted above by February 22, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 381ST D.C.

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JUDGE, 394TH D.C.

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

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

The Honorable Ricardo Rodriguez, Jr.
February 6, 2019
Page 3 of 3

If you have any questions, please contact Corina Martinez, Internal Auditor I, at (956) 318-2511, ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

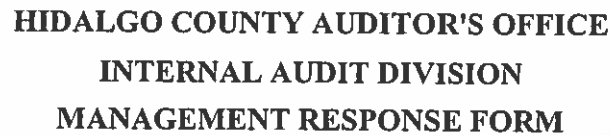
NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

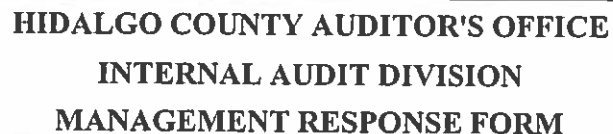


Management should ensure that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, EZ Net Pay credit card reports should be generated each day to reconcile collections.

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____



AUDITEE:	<u>District Attorney</u>	AUDIT NO.:	<u>N/A</u>
AUDIT:	<u>Hot Checks Processing Fees Report for September 2018 through December 2018</u>	MANAGEMENT RESPONSE DUE:	<u>February 22, 2019</u>
FINDING No.:	<u>2</u>	RECOMMENDATION:	<u>2</u>

Management should train staff regarding the proper procedures for issuing check disbursements. At a minimum, a supervisor should verify that all checks are made for the proper amount, contain the payee name, date, and include the department head's signature.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 11, 2019

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Hidalgo County Office of Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

Re: HIDTA Financial Statements for September 2018 through December 2018

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA financial statements for the months ended September 30, 2018 through December 31, 2018 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatements.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatement.

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,

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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Ms. Rosalinda Cantu, Director of Administration, District Attorney's Office



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCINAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 390 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 12, 2019

The Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

Re: Review of the H.B. 65 Financial Statements for January 31, 2018 through December 31, 2018

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months ended January 31, 2018 through December 31, 2018 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatements.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements.

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,

A handwritten signature in dark ink that reads 'Maria A. Duran'. The signature is fluid and cursive.

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Ms. Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 273RD D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 14, 2019

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

Re: Sheriff's "B" Account Financial Statements for June 2018 through December 2018

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for June 2018 through December 2018 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatement.

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,

A handwritten signature in dark ink that reads 'Maria A. Duran' followed by a stylized flourish.

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
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.

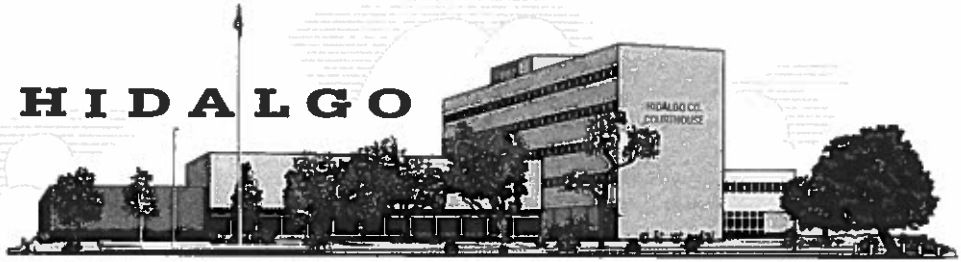
L. KENO VASQUEZ
JUDGE, 388TH D.C.

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
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

February 1, 2019

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

Re: December 2018 DTA Payment Request Report No. 2019-13

Dear Mr. Villarreal:

We completed a limited scope review of the December 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 December 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 December 2018."
- Reviewed the "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 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 December 2018."
- Although DTA fees for 114 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 (109 tax

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 32 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 273 RD D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 396 TH D.C.	ISRAEL RAMON, JR. JUDGE, 450 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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accounts), and small amounts collected (5 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of \$0.03.

We will proceed to process the December 2018 DTA payment request in the amount of \$108,737.73 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

Enclosure: Exhibit A

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BINOLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE DONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2017	S100000015000800	0.35	0.08	0.43	0.07
2	1	2017	L115000000001300	0.29	0.07	0.36	0.06
3	1	2017	E464002000001300	0.24	0.06	0.3	0.04
4	1	2017	S015200000002300	-0.57	-0.13	-0.7	-0.1
5	1	2016	W736010000034900	65.47	17.46	82.93	11.69
6	1	2016	W731000000009000	41.9	11.03	52.93	7.42
7	1	2016	C497097PCH171205	32.31	9.23	41.54	6.01
8	1	2016	W185000000000304	32.69	8.61	41.3	5.79
9	1	2016	C152003000011300	21.75	6.22	27.97	4.05
10	1	2016	S408000000001400	10.84	3.03	13.87	2
11	1	2016	B505197000008900	0.46	0.17	0.63	0.1
12	1	2015	D600003000003901	286.02	102.01	388.03	52.34
13	1	2015	P850000000021810	89.83	34.73	124.56	17.65
14	1	2015	C680001000000600	85.37	31.87	117.24	16.26
15	1	2015	R410000004002500	19.29	7.28	26.57	3.71
16	1	2015	G410000005000500	15.06	6.12	21.18	3.07
17	1	2015	L670000004001800	12.11	4.36	16.47	2.24
18	1	2015	S476800000003500	0.29	0.14	0.43	0.07
19	1	2014	N340000000224405	32.33	16.38	48.71	6.93
20	1	2014	C680001000000600	15.19	6.28	21.47	2.99
21	1	2014	V393500000001600	9.87	4.86	14.73	2.06
22	1	2014	B158504000007600	0.61	0.27	0.88	0.11
23	1	2013	T210000239001530	33.46	19.06	52.52	6.92
24	1	2013	A210000048001001	5.81	3.09	8.9	1.1
25	1	2013	B158504000007600	0.45	0.27	0.72	0.09
26	1	2012	S055801000001900	73.55	44.37	117.92	13.68
27	1	2012	L505000000016600	28.99	17.59	46.58	5.44
28	1	2012	W010000055000206	23.93	14.12	38.05	4.31
29	1	2012	W340000000000800	7.31	5.05	12.36	1.65
30	1	2011	S055801000001900	148.23	107.22	255.45	30.24
31	1	2011	O210000005000035	113.39	84.67	198.06	24.32
32	1	2011	B040000000001000	89.27	63.97	153.24	17.94
33	1	2011	M685000000000600	53.69	45.45	99.14	13.93
34	1	2011	K240000000007305	25.06	17.05	42.11	4.63
35	1	2011	G400000000002000	12.63	8.96	21.59	2.5
36	1	2011	S130000003000900	10.86	7.45	18.31	2.03
37	1	2010	M160000000002300	86.14	80.4	166.54	22.61
38	1	2010	M593000000002700	100.89	76.99	177.88	18.76
39	1	2010	A210000050001500	41.06	31.48	72.54	7.7
40	1	2010	E494100000000100	32.01	25.71	57.72	6.53
41	1	2010	S4770000000041500	17.99	16.55	34.54	4.62
42	1	2010	N480000004000203	18.12	16.11	34.23	4.4
43	1	2010	H302000000000700	13.7	10.43	24.13	2.53

44	1	2010	G590098004000101	4.53	3.78	8.31	0.99
45	1	2010	S477000000041500	-17.99	-16.55	-34.54	-4.62
46	1	2009	M585600000001400	359.12	299.28	658.4	65.18
47	1	2009	L196000001004700	151.45	126.2	277.65	27.49
48	1	2009	L502500000005520	18.28	16.75	35.03	4
49	1	2008	M585600000001400	334.23	318.64	652.87	66.68
50	1	2008	W010000055000206	47.79	51.14	98.93	12.04
51	1	2008	N580000004001500	5.81	5.84	11.65	1.29
52	1	2007	M585600000001400	352.12	377.94	730.06	76.59
53	1	2007	L196000001004700	175.88	188.78	364.66	38.25
54	1	2007	B310000000001615	58.1	67.78	125.88	15.08
55	1	2007	V382000000006900	41.24	49.77	91.01	11.45
56	1	2007	G450000000000900	46.95	47.26	94.21	8.8
57	1	2007	S735000004000600	32.24	35.47	67.71	7.4
58	1	2007	S735000004000600	32.24	35.47	67.71	7.4
59	1	2007	M167002000001600	13.72	15.14	28.86	3.17
60	1	2007	A555000000000300	11.74	13.74	25.48	3.06
61	1	2006	S52500144A000900	62.16	69.63	131.79	12.59
62	1	2006	L196000001004700	52.05	62.11	114.16	12.26
63	1	2006	T460002000002600	5.32	6.34	11.66	1.25
64	1	2005	E431000000000200	35.31	48.02	83.33	9.69
65	1	2005	S477000000040600	24.23	34.74	58.97	7.46
66	1	2005	L187000002001500	11.6	13.94	25.54	2.35
67	1	2005	D600901000000100	5.38	7.41	12.79	1.52
68	1	2005	C211000000002600	6.79	8.16	14.95	1.38
69	1	2005	M475000002001600	5.35	6.99	12.34	1.34
70	1	2004	H345003000002000	64.83	81.24	146.07	12.35
71	1	2004	T210000250001521	24.78	31.71	56.49	5.02
72	1	2004	W010000030000728	12.1	19.07	31.17	4.06
73	1	2004	E310000036001600	7.63	10.36	17.99	1.81
74	1	2004	H520003000005600	1.01	1.48	2.49	0.29
75	1	2003	M515000000004700	35.68	54.23	89.91	9.8
76	1	2003	H265000010000500	31.85	42.03	73.88	5.88
77	1	2003	V382000000000100	19.79	26.92	46.71	4.01
78	1	2003	G080000003002100	21.18	27.96	49.14	3.91
79	1	2003	W230000052000300	8.05	13.63	21.68	2.83
80	1	2003	A180000064001504	5.54	8.6	14.14	1.6
81	1	2003	B496504000032900	3.48	6.06	9.54	1.3
82	1	2003	L315200000002200	0.33	0.44	0.77	0.06
83	1	2002	G212000000000700	106.64	170.26	276.9	29.11
84	1	2002	P200000011000400	53.2	89.19	142.39	16.44
85	1	2002	S448000000000100	34.31	47.54	81.85	6.18
86	1	2002	S477000000009500	17.58	25.32	42.9	3.56
87	1	2002	R026300000001100	0.17	0.3	0.47	0.06
88	1	2001	S448000000000100	195	293.64	488.64	38.61
89	1	2001	M005000000002600	22.35	39.33	61.68	6.94
90	1	2001	C960002004000900	23.47	37.56	61.03	5.6

91	1	2001	R026300000001100	15.36	28.63	43.99	5.48
92	1	2001	B240002005000800	5.43	9.12	14.55	1.49
93	1	2000	S448000000000100	16.66	27.08	43.74	3.6
94	1	2000	M005000000002600	7.36	13.84	21.2	2.42
95	1	2000	M687000000002600	2.35	4.13	6.48	0.64
96	1	1999	1004100011000007	20.25	38.08	58.33	5.92
97	1	1999	B225000000002000	21.39	35.94	57.33	4.33
98	1	1999	S477000000006600	6.13	13.19	19.32	2.54
99	1	1999	O330000024001500	6.97	13.96	20.93	2.42
100	1	1999	O330000024001500	3.2	6.44	9.64	1.12
101	1	1999	O330000024001500	-6.97	-13.96	-20.93	-2.42
102	1	1998	O330000024001500	0.55	1.17	1.72	0.2
103	1	1998	O330000024001500	0.55	1.17	1.72	0.2
104	1	1998	O330000024001500	-0.55	-1.17	-1.72	-0.2
105	1	1997	B010000003000300	12.23	26.5	38.73	4.27
106	1	1997	M368000000004100	5.35	13.32	18.67	2.65
107	1	1995	S415002008000400	22.75	51.85	74.6	7.47
108	1	1995	E810000007000800	10.49	25.17	35.66	4.01
109	1	1990	L255001005001900	8.43	27.35	35.78	4.91
110	12	1995	S415002008000400	1.28	2.9	4.18	0.42
111	1	2009	L473500004000100	42.63	46.74	89.37	12.78
112	1	2001	W010000023000416	4.75	9.42	14.17	1.95
113	1	2000	W010000023000416	12.7	26.72	39.42	5.45
114	1	2004	E540000045000300	3.76	6.08	9.84	1.34