

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

April 9, 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	Fee Monthly Report for January 2019
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for February 2019
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for January 2019
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for February 2019
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for January 2019
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for January 2019
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for the month of January 2019
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for January 2019
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for January 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for January 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for January 2019
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for January 2019
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for January 2019
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for January 2019
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for January 2019
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for January 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for January 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for February 2019
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for January 2019
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for January 2019
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for February 2019
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for January 2019
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for February 2019
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for January 2019

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 nd D.C.	FERNANDO MANCIA JUDGE, 93 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 139 th D.C.	ROSE GUERRA REYNA JUDGE, 266 th D.C.	MARLA CUELLAR JUDGE, 273 rd D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 nd D.C.	NOE GONZALEZ JUDGE, 378 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 th D.C.	L. KENO VASQUEZ JUDGE, 398 th D.C.	ISRAEL RAMON, JR. JUDGE, 430 th D.C.	RENEE R. BETANCOURT JUDGE, 449 th D.C.	JAIME TIERINA JUDGE, 664 th D.C.
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The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for January 2019
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for February 2019
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for December 2018
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for January 2019
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for January 2019
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for February 2019
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for January 2019
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for January 2019
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for February 2019
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	District Attorney's Office 2018 Equitable Sharing Agreement and Certification Audit No. 2019-14
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's Office 2018 Equitable Sharing Agreement and Certification Audit No. 2019-15
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Constable Precinct No. 3 2018 Equitable Sharing Agreement and Certification Audit No. 2019-18
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Constable Precinct No. 4 2018 Equitable Sharing Agreement and Certification Audit No. 2019-19
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	HIDTA's 2018 Equitable Sharing Agreement and Certification Audit No. 2019-21
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	January 2019 DTA Payment Request Report No. 2019-42

Respectfully,

Maria A. Duran ⁸⁸

Maria Arcilia Duran, CPA
Hidalgo County Auditor

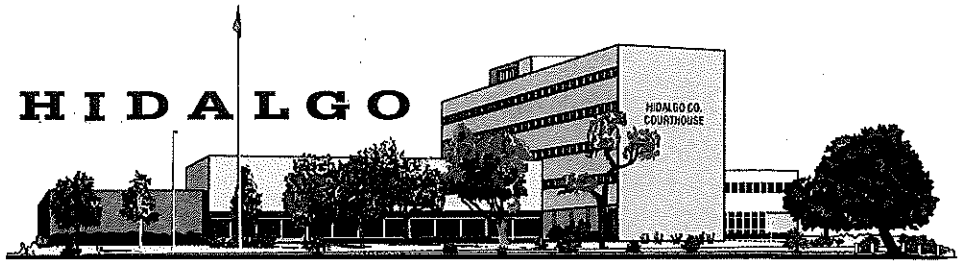
Attachments

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 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, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KEHO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 450 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAIME TIJERINA JUDGE, 464 TH D.C.
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EDINBURG, TEXAS 78539

March 19, 2019

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

Re: *Fee Monthly Report* for January 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for January 2019 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 January 2019. 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:

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to receipts issued in *Kofile*. In addition, verified that receipts were issued in sequential order.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips were properly completed.

Conclusion:

Collections for the month of January 2019 totaled \$436,961.75. Based on the results of our review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 91st D.C.

FERNANDO MARCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

MARLA CUELLAR
JUDGE, 215th D.C.

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

ROE GONZALEZ
JUDGE, 316th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383rd D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 443rd D.C.

JANIE TIJERINA
JUDGE, 464th 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 were not able to verify the receipt sequence issued through *Kofile*. *Kofile* creates an order number for each type of activity (e.g., receipting, scanning, or searching); however, the *Kofile* "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap in the receipt sequence exists. According to staff, the department is working with *Kofile* representatives to create a report that will include all order numbers and type of orders issued (e.g., receipting, scanning, or searching) during the month.

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

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

Recommendation:

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

Observation No. 2:

As of January 31, 2019, two company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

- Edward Abstract and Title Co., \$4.00; and
- Nain Engineering LLC Maps account, \$75.00.

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

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

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

Recommendation:

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

Observation No. 3:

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

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FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JAIME TIJERINA
JUDGE, 464TH D.C.

closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 4:

We noted that there was a \$5.00 shortage in the month of November 2018. As of today, the shortage has not been replenished. According to staff, they were not able to identify the receipt that originated 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 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 funds.

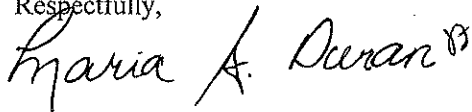
Recommendation:

Management should deposit \$5.00 with the County Treasurer or request indemnification from Commissioners Court.

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 by Friday, March 29, 2019 using the attached Action Plan Forms.

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

Enclosure: Action Plan Forms

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 151ST D.C.

ROSE GUERRA REYNA
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JUDGE, 448TH D.C.

JAIIME TIJERINA
JUDGE, 464TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2019
Observation No. 1	We were not able to verify the receipt sequence issued through Kofile. Kofile creates an order number for every type of activity recorded on Kofile (e.g., receipting, scanning, or searching); however, the Kofile "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap in the receipt sequence exists.
Recommendation No. 1	Management should continue working with Kofile representatives to create a report that will include every type of activity recorded during the month.
GOAL/ACTION ITEM:	Work with Kofile representatives to create a report that will include every type of activity recorded during the month.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2019
Observation No. 2	As of January 31, 2019, two company accounts (escrow accounts) reflect incorrect balances in the Company Accounts Summary Report. The balances were overstated as follows: • Edward Abstract and Title Co., \$4.00; and • Nain Engineering LLC Maps account, \$75.00.
Recommendation No. 2	Management should continue working with Kofile representatives to correct the errors in the escrow accounts listed above.
GOAL/ACTION ITEM:	Work with Kofile representatives to correct the errors.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

COUNTY CLERK MONTHLY FEE REPORT

JANUARY
2019

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

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10.....	✓ \$129,822.75 ✓ X2;XS
MARRIAGE LICENSES/LGC118.018 (TOTAL).....	✓ \$11,292.50 ✓ X2;XS
STATE COMPTROLLER	
MARRIAGE LICENSE.....	# Filed# Filed <u>XS-1</u> 371 ✓
BIRTH CERTIFICATES.....	# Filed# Filed <u>XS</u> 374 ✓
BIRTH DSHS.....	# Filed# Filed <u>XS-1</u> 32 ✓
DECLARATION OF INFORMAL MARRIAGE.....	# Filed# Filed <u>XS-1</u> 13 ✓
UCC-FINANCING STATEMENTS/BCC9.403.....	✓ \$11,130.00 ✓ X;X2;XS-1
EARLY CHILDHOOD DONATION.....	✓ \$673.20 ✓ X;X2;XS-1
VITAL STATISTICS/LGC 118.015.....	✓ \$58.56 ✓ X;X2;XS-1
CERTIFIED COPIES/LGC 118.014.....	✓ \$162.50 ✓ X;X2;XS-1
RETURNED CHECK CHARGE/LGC 118.0215.....	✓ \$1,215.00 ✓ X2;XS
REFUNDS.....	\$0.00
BEER & WINE PERMITS/ABC 61.31.....	✓ \$18,324.24 ✓ X2;XS-1
PRINTER FEES/ABC 61.38.....	\$0.00
RECEIVED ON ACCOUNT.....	✓ \$783.50 ✓ X;X2;X3-S0;XS-2
RCDRS MGMT & PRESERVATION PRGM/LGC 118.0216.....	✓ \$239,022.75 ✓ X2;X3-66;XS-1
DIGITAL IMAGE FEES.....	✓ \$84,150.00 ✓ X;X2;XS-2
CC RECORDS ARCHIVES FEE LGC 118.025.....	✓ \$2,426.20 ✓ X;X2;XS-1
COURTHOUSE SECURITY FUND/LGC 291.008.....	✓ \$86,960.00 ✓ X;X2;XS-2
VITAL ARCHIVE FEE HSC 191.0045(h).....	✓ \$9,118.00 ✓ X;X2;XS-2
OVER/(SHORT).....	✓ \$1,176.00 ✓ X;X2;XS-2
NEW COURTHOUSE FEE.....	\$0.00
INTEREST EARNED.....	✓ \$77,410.00 ✓ X;X2;XS-2
ADJUSTMENTS.....	\$0.00
TOTAL CHARGES AND COLLECTIONS.....	\$0.00

LESS:
CHARGES ON ACCOUNT..... 230,763.45 ~~\$68,049.20~~ X3-66

TOTAL DEPOSITED IN BANK..... \$615,880.00
430,961.75

LESS:
PRINTERS FEES/ABC 61.38..... \$0.00
BIRTH DSHS..... ~~\$58.56~~
REFUNDS..... ~~\$787.50~~
OVER/(SHORT)..... \$0.00
SUBTOTAL..... \$0.00

DUE TO TREASURER..... \$614,833.94

DISTRIBUTION:
COUNTY CLERK FEES..... 1100-341-10-180-002-0-000 ✓ 162,913.79
EARLY CHILDHOOD DONATION..... 1100-207-20-000-074-0-000 \$0.00
INTEREST EARNED DSHS..... 1100-207-20-000-075-0-000 \$0.00
RCDRS MGMT & PRESERVATION PRGM/LGC 118.0216... 1237-341-10-180-000-0-000 \$8.56
DIGITAL IMAGE FEES..... 1100-341-10-180-013-0-000 \$84,150.00
CC RECORDS ARCHIVE FEE LGC 118.025..... 1100-341-10-180-035-0-000 \$2,426.20
COURTHOUSE SECURITY FUND/LGC 291.008..... 1241-341-10-180-001-0-000 \$86,960.00
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)..... 1100-207-20-000-040-0-000 \$9,118.00
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)..... 1100-207-20-000-039-0-000 \$11,130.00
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)..... 1100-207-20-000-041-0-000 \$673.20
NEW COURTHOUSE FEE..... 1100-341-10-180-019-0-000 \$162.50
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)..... 1100-341-10-180-010-0-000 \$77,410.00
Refunds..... 1100-202-00-000-022-0-000 \$1,176.00
TOTAL..... 183,501.75

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

PREPARED BY:

Berenice Alvarado 2-4-2019
BERENICE ALVARADO DEPUTY CLERK DATE

APPROVAL:

Arturo Guajardo, Jr 2-4-19
ARTURO GUAJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 3/5/19 3/11/19 3/19/19

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 25, 2019

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

Re: *Fee Monthly Report* for February 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for February 2019 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 February 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to receipts issued in *Kofile*. In addition, verified that receipts were issued in sequential order.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips were properly completed.

Conclusion:

Collections for the month of February 2019 totaled \$410,361.75. Based on the results of our review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MARICAS
JUDGE, 33RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 35TH D.C.

ROSE GUERRA REYNA
JUDGE, 36TH D.C.

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JUDGE, 37TH D.C.

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JUDGE, 38TH D.C.

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JUDGE, 40TH D.C.

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JUDGE, 44TH D.C.

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Observation No. 1:

We were not able to verify the receipt sequence issued through *Kofile*. *Kofile* creates an order number for each type of activity (e.g., receipting, scanning, or searching); however, the *Kofile* "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred. An "Order Number Control Report" was provided for the month of February 2019 to account for the receipt sequence. However, during our review we notice that 192 of 7,619 receipts do not appear on the "Order Number Control Report" (Exhibit A). According to the Internal Auditor, the *Kofile* representatives are aware of the receipts that do not appear on the report and are currently working to resolve the issue.

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

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

Recommendation:

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

Observation No. 2:

As of February 28, 2019, two company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

- Edward Abstract and Title Co., \$4.00; and
- Nain Engineering LLC Maps account, \$75.00.

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

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

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

Recommendation:

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

Observation No. 3:

We noted that there was a \$5.00 shortage in the month of November 2018. As of today, the shortage has not been replenished. According to staff, they were not able to identify the receipt that caused the shortage, in addition, the replenishment of the funds has not been discussed.

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. Shortages must be replenished.

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BOLDTERREY
JUDGE, 81st D.C.

FERNANDO MANCIAS
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 104th 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, 319th D.C.

L. KEINO VASQUEZ
JUDGE, 315th D.C.

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

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

JAIME TIJERINA
JUDGE, 464th D.C.

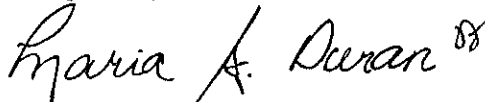
Recommendation:

Management should deposit \$5.00 with the County Treasurer or request indemnification from Commissioners Court.

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 by Friday, April 12, 2019 using the attached Action Plan Forms.

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

Enclosure: Action Plan Forms

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 89TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 266TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 319TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 360TH D.C.

L. KENO VASQUEZ
JUDGE, 381TH D.C.

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

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

JAIWE TIVERINA
JUDGE, 464TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019
Observation No. 1	We were not able to verify the receipt sequence issued through Kofile. Kofile creates an order number for every type of activity recorded on Kofile (e.g., receipting, scanning, or searching); however, the Kofile "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap in the receipt sequence exists.
Recommendation No. 1	Management should continue working with Kofile representatives to create a report that will include every type of activity recorded during the month.
GOAL/ACTION ITEM:	Work with Kofile representatives to create a report that will include every type of activity recorded during the month.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019
Observation No. 2	As of February 28, 2019, two company accounts (escrow accounts) reflect incorrect balances in the Company Accounts Summary Report. The balances were overstated as follows: • Edward Abstract and Title Co., \$4.00; and • Nain Engineering LLC Maps account, \$75.00.
Recommendation No. 2	Management should continue working with Kofile representatives to correct the errors in the escrow accounts listed above.
GOAL/ACTION ITEM:	Work with Kofile representatives to correct the errors.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

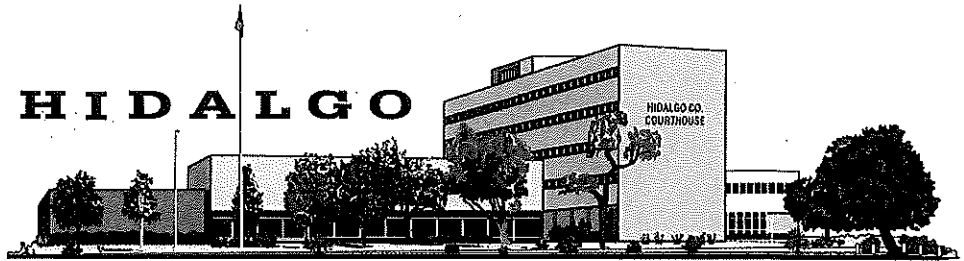
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 19, 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 January 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for January 2019 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 January 2019. 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:

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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 were issued in sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were properly allocated and reported.
- Verified that the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.
- 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, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

JAI ME TIJERINA
JUDGE, 464TH D.C.

- Verified that receipts, *Revenue Remittance Reports*, the *Monthly Report*, and mail logs were properly completed.
- 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:

Collections for the month of January 2019 totaled \$248,049.43. 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. 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

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 91 ST D.C.	J. R. "BOBBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 203 RD D.C.	MARLA CUELLAR JUDGE, 276 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	JOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. XENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 410 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAIME TIJERINA JUDGE, 464 TH D.C.
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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.

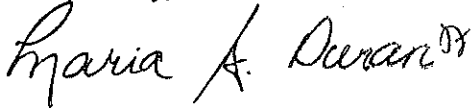
Recommendation:

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

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 March 29, 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY JUDGE, 82 ND D.C.	FERIANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 128 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 276 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	HORÉ GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. XENIO VASQUEZ JUDGE, 396 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEER BETANCOURT JUDGE, 443 RD D.C.	JAIINE TIJERINA JUDGE, 454 TH D.C.
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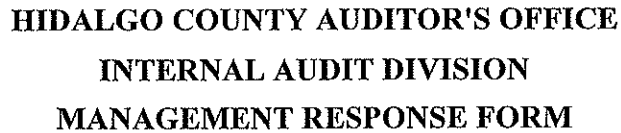
ACTION PLAN (AP)

Audit Project	Civil and Probate Court Cost Monthly Report for January 2019
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.
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



AUDITEE:	<u>County Clerk</u>	AUDIT NO.:	<u> </u>
	Civil and Probate Court Cost Monthly Report for January 2019	MANAGEMENT RESPONSE DUE:	<u>March 29, 2019</u>
FINDING No.:	<u>1</u>	RECOMMENDATION:	<u>1</u>

Management should ensure that all pending adjustments are completed.

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
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AUDITEE:	<u>County Clerk</u>	AUDIT NO.:	_____
	Civil and Probate Court Cost		
	Monthly Report for January	MANAGEMENT	
AUDIT:	2019	RESPONSE DUE:	<u>March 29, 2019</u>
FINDING No.:	<u>2</u>	RECOMMENDATION:	<u>2</u>

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

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature:	_____	Date:	_____
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**HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM**

AUDITEE: County Clerk AUDIT NO.: _____
Civil and Probate Court Cost
Monthly Report for January
AUDIT: 2019 MANAGEMENT
RESPONSE DUE: March 19, 2019
FINDING No.: 3 RECOMMENDATION: 3

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

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: _____

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2019 - 01/31/2019 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	248,555.43	248,555.43
Total Adjustments Impacting Receipts	0.00	0.00
Final Fee Code Totals	248,555.43	248,555.43

Net Change of Escrow Accounts	✓ (506.00)
Due Treasurer	\$248,555.43

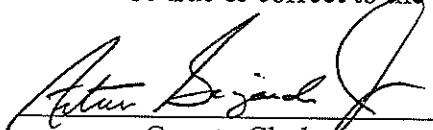
248,049.43 X3-1; X6; X23
B1-4a; B1-b

Hidalgo County Clerk

Civil and Probate Court Cost

January 2019

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


County Clerk

February 4, 2019
Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 3/1/19 42 3/1/19 3/1/19

TXHIDALGOPROD
FEB 5 '19 PM 05:01

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2019 - 01/31/2019 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	248,555.43	248,555.43
1100-341-10-180-002-0-000 County Clerk	38,942.00	✓ 38,942.00
1100-342-10-180-001-0-000 Sheriff	5,250.00	✓ 5,250.00
1100-341-10-180-001-0-000 County Judge	560.00	✓ 560.00
1100-341-10-180-006-0-000 Stenographer	14,520.00	✓ 14,520.00
1100-341-10-180-008-0-000 Jury - County Clerk	5,440.00	✓ 5,440.00
1100-341-10-180-007-0-000 Probate Judge Education	168.00	✓ 168.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	6,910.00	(A) ✓ 6,910.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	560.00	(B) ✓ 560.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	27,160.00	(C) ✓ 27,160.00
1100-207-20-000-055-0-000 Judicial Support Fee	28,518.00	(D) ✓ 28,518.00
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,240.00	(E) ✓ 2,240.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	3,675.00	✓ 3,675.00
1100-341-10-080-011-0-000 Dist Attorney BF Commission	1,230.00	✓ 1,230.00
1100-341-10-180-002-0-000 Registry Administration Fee	2,313.43	✓ 2,313.43
1100-207-20-000-037-0-000 Non Disclosure Fee	84.00	(F) ✓ 84.00
1100-207-20-000-069-0-000 State-Elec Filing Fee	22,410.00	✓ 22,410.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	9,338.00	✓ 9,338.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	14,680.00	✓ 14,680.00
1100-207-20-000-076-0-000 Jud. & Court Personnel	3,735.00	✓ 3,735.00
1100 - General Fund	187,733.43	187,733.43
1238-341-20-180-001-0-000 County Records Management	3,735.00	✓ 3,735.00
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	7,350.00	✓ 7,350.00

✓ X; X3

✓ X; X3-1

✓ X; X3-1

✓ X; X3-1

✓ X; X3-1

✓ X; X3-1

✓ X; X3

✓ X; X3

✓ X; X3-1

✓ X; X3-1

✓ X; X3-1

✓ X; X3

✓ X; X3

✓ X; X3

✓ X; X3-1

✓ X; X3

✓ X; X3

✓ X; X3

✓ X; X3-1

747 cases ✓ X4-3K

Indigent Civil Legal Services (A)	691 ✓	X4-3K
Probate Indigent Legal Services (B)	✓ 56	X4-4
Judicial Fund / Civil CC Stat (C)	✓ 679	X4-3K
Judicial Support Fee (D)	✓ 679	X4-3K
Judicial Fund / Probate CC Stat (E)	✓ 56	X4-4
Non-Disclosure Fee (F)	✓ 3	X4-3K

2019 JAN 31 PM 03:31
FEB 01 2019

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2019 - 01/31/2019 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

Fund - Receipt - Description	Totals	Fee Totals
1238 - County Records Management and Preservation	11,085.00	11,085.00
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	10,980.00	✓ 10,980.00
1200 - Road and Bridge Countywide	10,980.00	10,980.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	10,185.00	✓ 10,185.00
1239 - Court Reporter Service	10,185.00	10,185.00
1241-341-10-180-001-0-000 Courthouse Security Fund	3,687.00	✓ 3,687.00
1241 - Courthouse Security	3,687.00	3,687.00
1247-341-10-180-001-0-000 Law Library	23,765.00	✓ 23,765.00
1247 - Law Library Fee	23,765.00	23,765.00
1255 - County and District Court Technology Fund	0.00	0.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,120.00	⑥ ✓ 1,120.00
1250 - Supplemental Court Guardianship	1,120.00	1,120.00

✓ X; X1; X3

SCIG Probate Filing Fee ⑥ / 56

x4-4

✓ X; X1; X3

✓ X; X1; X3

✓ X; X1; X3-1

✓ X; X1; X3-1

RCVD AUDITO 2
FEB 5 '19 PM 2:50

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 25, 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 February 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for February 2019 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 February 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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 *Aliso'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 were issued in sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were properly allocated and reported.
- Verified that the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.
- 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. SINGLETARY
JUDGE, 12th D.C.

FERNANDO MANCINAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 215th D.C.

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

NOE GONZALEZ
JUDGE, 316th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318th D.C.

L. KENO VASQUEZ
JUDGE, 361th D.C.

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

RENEE R. BETANCOURT
JUDGE, 443th D.C.

JAIME TIERNA
JUDGE, 464th D.C.

- Verified that receipts, *Revenue Remittance Reports*, the *Monthly Report*, and mail logs were properly completed.
- 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:

Collections for the month of February 2019 totaled \$188,022.38. 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 observation.

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

Observation No. 1:

We noted that the 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.

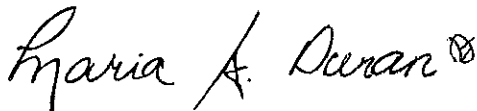
Recommendation:

Management should ensure that all pending adjustments are completed.

Please provide written management responses and an action plan for the observation above using the attached Management Response and Action Plan Form by April 29, 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 Form

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND 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, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 429TH D.C.

RENEE R. BETANCOURT
JUDGE, 445TH D.C.

JAMIE TJERINA
JUDGE, 464TH D.C.



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

AUDITEE: County Clerk AUDIT NO.: _____
Civil and Probate Court Cost
Monthly Report for February
AUDIT: 2019 MANAGEMENT RESPONSE DUE: April 29, 2019
FINDING No.: 1 RECOMMENDATION: 1

Management should ensure that all pending adjustments are completed.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

ACTION PLAN (AP)

Audit Project	Civil and Probate Court Cost Monthly Report for February 2019
Observation No. 1	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.
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:	

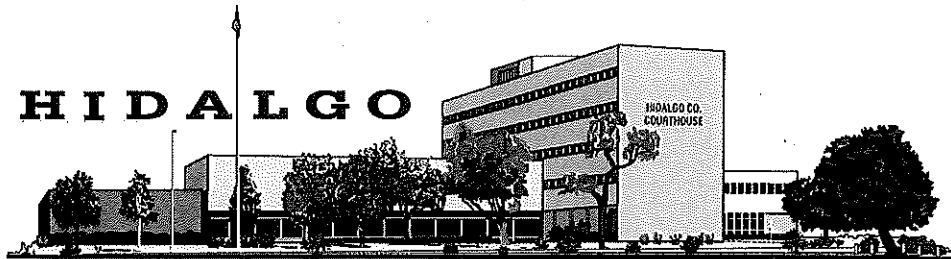
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3				

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

March 22, 2019

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

Re: *Criminal Fees Monthly Report* for January 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for January 2019 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 the review was limited to collections reported by your office on the *Monthly Report* for January 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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 that 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 Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified that the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 81st 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, 215th D.C.

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

NOE DOMAZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388th D.C.

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

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

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

JANE TIJERINA
JUDGE, 461st D.C.

- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if collections were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, the *Monthly Report*, and mail logs were properly completed.
- 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:

Collections for the month of January 2019 totaled \$195,859.02. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 28 of 133 receipts 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. 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); July 2018 (89); August 2018 (17); September 2018 (24); October 2018 (24); November 2018 (16); and December 2018 (32) 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. 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.
- 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*.
- 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 in *Odyssey* within three days of notification.

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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 62 ND D.C.	FERNANDO MANGIAS JUDGE, 63 RD D.C.	J. N. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYIA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 RD D.C.	L. KENO VASQUEZ JUDGE, 383 RD D.C.	ISRAEL RAMON, JR. JUDGE, 416 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	JAI ME TIJERINA JUDGE, 464 TH D.C.
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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 \$100 counterfeit bill was accepted for payment in September 2018. Indemnification for the \$100.00 has not been requested from Commissioners Court. According to staff, they are not aware if indemnification will be requested.

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 deposit \$100.00 with the County Treasurer or request indemnification from Commissioners Court.

Please provide written management responses to the observations noted above and an action plan for observation no. 1 by April 5, 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. ENGLETERY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 81 ST D.C.	J.R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 268 TH D.C.	MARIA CUELLAR JUDGE, 276 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 316 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 349 TH D.C.	L. XENO VASQUEZ JUDGE, 393 RD D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAMIE TIJERINA JUDGE, 464 TH D.C.
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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2019 - 01/31/2019 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

Amount	Totals	Fee Totals
Total Receipts	196,207.12	196,207.12
Total Adjustments Impacting Receipts	(348.10)	✓ (348.10)
Final Fee Code Totals	195,859.02	195,859.02

X9-1

X9-1

X2-3a; X3-1; X8; X9-1

Due Treasurer

\$ 195,859.02

X; X5-20; 61-4a; B1-b Hidalgo County Clerk

Criminal Court Cost

January 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: 3/4/19 3/19/19

Arthur Leyva Jr.
County Clerk

February 4, 2019
Date

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X2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2019 - 01/31/2019 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 / Receipt Number	Totals	Fee Totals
Fee Code Totals for All Funds	195,859.02	195,859.02
1100-341-10-180-002-0-000 County Clerk	12,030.18	✓ 12,030.18 ✓ X; X2-3; X3
1100-342-10-180-001-0-000 Sheriff	7,811.34	✓ 7,811.34 ✓ X; X2-3; X3
1100-341-10-180-006-0-000 Stenographer	4,917.71	✓ 4,917.71 ✓ X; X2-3; X3
1100-207-20-000-005-0-000 Time Payment- <i>State</i>	2,743.57	✓ 2,743.57 ✓ X; X2-3; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,380.00	✓ 2,380.00 ✓ X; X2-3; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	314.05	✓ 314.05 ✓ X; X2-3; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	53.50	✓ 53.50 ✓ X; X2-3; X3
1100-207-20-000-015-0-000 Consolidated Court Costs	20,409.18	✓ 20,409.18 ✓ X; X2-3; X3; X6
1100-207-20-000-019-0-000 Arrest -DPS	3.07	✓ 3.07 ✓ X; X2-3; X3
1100-207-20-000-035-0-000 State Traffic Fee	3,960.73	✓ 3,960.73 ✓ X; X2-3; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	13,051.21	✓ 13,051.21 ✓ X; X2-3; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,150.92	✓ 2,150.92 ✓ X; X2-3; X3
1100-207-20-000-053-0-000 Jury Service Fund	565.52	✓ 565.52 ✓ X; X2-3; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,325.77	✓ 1,325.77 ✓ X; X2-3; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	5,937.51	✓ 5,937.51 ✓ X; X2-3; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	489.78	✓ 489.78 ✓ X; X2-3; X3
1100-207-20-000-061-0-000 Moving Violation Fee	13.36	✓ 13.36 ✓ X; X2-3; X3
1100-207-20-000-066-0-000 Failure to Appear-State	1,046.87	✓ 1,046.87 ✓ X; X2-3; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,214.22	✓ 1,214.22 ✓ X; X2-3; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,239.99	✓ 1,239.99 ✓ X; X2-3; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	594.36	✓ 594.36 ✓ X; X2-3; X3
1100-341-10-180-002-0-000 Time Payment 40%	2,213.11	✓ 2,213.11 ✓ X; X2-3; X3
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,650.00	✓ 1,650.00 ✓ X; X2-3; X3

RCVD AUDITORS
FEB 5 '19 PM 2:52

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2019 - 01/31/2019 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	
1100-341-10-180-009-0-000 CC - DA Fees	3,531.45	✓ 3,531.45	✓ X; X2-3; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	147.38	✓ 147.38	✓ X; X2-3; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	209.37	✓ 209.37	✓ X; X2-3; X3
1100-351-20-180-001-0-000 CC - Public Defense	8,247.20	✓ 8,247.20	✓ X; X2-3; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	396.12	✓ 396.12	✓ X; X2-3; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,215.01	✓ 1,215.01	✓ X; X2-3; X3
1100 - General Fund	97,649.37	97,649.37	
1238-341-20-180-001-0-000 County Records Management	5,521.90	✓ 5,521.90	✓ X; X1; X2-3; X3
1238 - County Records Management and Preservation	5,521.90	5,521.90	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	625.60	✓ 625.60	✓ X; X1; X2-3; X3
1237 - County Clerk Records Management and	625.60	625.60	
8888 - Registry Fund	0.00	0.00	
1200-351-10-180-000-0-000 CC - Fines	48,541.02	✓ 48,541.02	✓ X; X1; X2-3; X3
1200 - Road and Bridge Countywide	48,541.02	48,541.02	
1241-341-10-180-001-0-000 Courthouse Security Fund	737.59	✓ 737.59	✓ X; X1; X2-3; X3
1241 - Courthouse Security	737.59	737.59	
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	983.54	✓ 983.54	✓ X; X1; X2-3; X3
1255 - County and District Court Technology Fund	983.54	983.54	
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	41,800.00	✓ 41,800.00	✓ X; X1; X2-3a; X3
1225 - Pre-Trial Intervention Program	41,800.00	41,800.00	

RCV'D AUDITORS
FEB 5 '19 PM 2:52

Based on the type of offense, DDCC (\$60.00) should be assessed

Receipt	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgment D	ADDCC	DDCF	IDR	RFC	RFS	STFr	TOTAL
COL-2019-00676	Balderas, Jose Manuel	CR-16-03507-G	3/25/2016	POSS CS PG 2-A > 2OZ <= 4OZ		convicted 05/09/2016	-	-	2.00	-	-	-	834.00

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

Receipt	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgment D	ADDCC	DDCF	IDR	RFC	RFS	STFr	TOTAL
COL-2019-00141	SALDANA, SAMUEL PAIS	CR-18-14545-B	9/1/2018	DRIVING WHILE INTOXICATED		convicted 12/12/2018	3.00	60.00	2.00	-	-	30.00	452.10
COL-2019-00706	Salazar, Leonel	CR-18-15933-A	8/17/2018	DRIVING WHILE INTOXICATED		convicted 01/10/2019	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-01560	OROZCO, JOSE FIDEL	CR-18-09775-D	5/23/2018	DRIVING WHILE INTOXICATED		convicted 01/24/2019	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-01573	MARTINEZ, KEVIN OSIEL	CR-18-14279-F	8/29/2018	DRIVING WHILE INTOXICATED		convicted 01/24/2019	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-00413	CANTU, ADRIAN	CR-18-11575-G	6/29/2018	DRIVING WHILE INTOXICATED		convicted 01/07/2019	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-00527	CORREA, JOSE MANUEL	CR-17-08952-F	7/14/2017	DRIVING WHILE INTOXICATED		convicted 01/08/2019	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-01574	RAY, CHRISTINA DENISE	CR-17-00577-D	10/30/2016	DRIVING WHILE INTOXICATED		convicted 01/24/2019	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-01746	PACHECO, NATANIEL GARZA	CR-17-06313-F	2/26/2017	DRIVING WHILE INTOXICATED		convicted 01/28/2019	3.00	60.00	2.00	-	-	30.00	468.00
COL-2019-00733	DELEON, JULIAN JR. TREVINO	CR-18-14673-A	9/2/2018	DRIVING WHILE INTOXICATED		convicted 01/10/2019	3.00	60.00	2.00	-	-	30.00	482.10
COL-2019-01942	SALINAS, RENE	CR-18-08222-A	4/21/2018	DRIVING WHILE INTOXICATED		convicted 01/30/2019	3.00	60.00	2.00	-	-	30.00	500.00
COL-2019-00274	Moore, Sean Allen	CR-18-14504-F	9/1/2018	DRIVING WHILE INTOXICATED		convicted 12/19/2018	3.00	60.00	2.00	-	-	30.00	567.10
COL-2019-00665	ARELLANO, JOHNNY JOE	CR-18-05459-F	5/4/2018	DRIVING WHILE INTOXICATED		convicted 12/13/2018	3.00	60.00	2.00	-	-	30.00	582.10
COL-2019-00895	Tanguma, Antonio Trevino	CR-18-12286-A	7/10/2018	DRIVING WHILE INTOXICATED		convicted 01/07/2019	3.00	60.00	2.00	-	-	30.00	597.10
COL-2019-00889	GARCIA, BERNARDO JR	CR-18-04441-A	12/17/2017	DRIVING WHILE INTOXICATED		convicted 01/14/2019	3.00	60.00	2.00	-	-	30.00	717.10
COL-2019-01922	MERAZ, MARVIN	CR-18-13900-A	9/2/2018	DRIVING WHILE INTOXICATED		convicted 12/06/2018	3.00	60.00	2.00	-	-	30.00	747.10
COL-2019-01750	GARCIA, FRANCISCO, III	CR-17-06572-E	3/9/2017	DRIVING WHILE INTOXICATED		convicted 01/28/2019	3.00	60.00	2.00	-	-	30.00	952.10
COL-2019-01145	Salazar, Juan Angel	CR-17-01722-B	11/25/2016	DRIVING WHILE INTOXICATED		convicted 01/17/2019	3.00	60.00	2.00	-	-	30.00	967.10
COL-2019-01486	Correa, Gregorio	CR-18-01200-H	10/9/2017	DRIVING WHILE INTOXICATED 2ND		convicted 01/23/2019	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-01146	Case, Christian Alexander	CR-18-13193-B	8/8/2018	DRIVING WHILE INTOXICATED 2ND		convicted 01/09/2019	3.00	60.00	2.00	-	-	30.00	468.00
COL-2019-01260	CISNEROS, JOSE LUIS	CR-18-12271-H	6/17/2018	DRIVING WHILE INTOXICATED 2ND		convicted 01/18/2019	3.00	60.00	2.00	-	-	30.00	502.00
COL-2019-01916	SANCHEZ, VALENTIN	CR-18-15298-A	9/22/2018	DRIVING WHILE INTOXICATED 2ND		convicted 01/10/2019	3.00	60.00	2.00	-	-	30.00	702.10
COL-2019-01896	VASQUEZ, ELIAS	CR-17-04669-D	2/5/2017	DRIVING WHILE INTOXICATED 2ND		convicted 01/09/2019	3.00	60.00	2.00	-	-	30.00	957.10
COL-2019-01639	Dixon, Cynthia Ann	CR-18-04794-H	4/21/2018	DRIVING WHILE INTOXICATED 2ND		convicted 04/30/2018	3.00	60.00	2.00	-	-	30.00	1,030.10
COL-2019-00963	Lopez, Guadalupe	CR-17-01994-F	11/27/2016	DRIVING WHILE INTOXICATED BAC >= 0.15		convicted 12/19/2018	3.00	60.00	2.00	-	-	30.00	467.10
COL-2019-01547	HERNANDEZ, ERIC	CR-18-11807-G	4/21/2018	DRIVING WHILE INTOXICATED BAC >= 0.15		convicted 01/14/2019	3.00	60.00	2.00	-	-	30.00	567.10
COL-2019-00608	MARTINEZ, LINO	CR-18-11783-H	7/8/2018	DRIVING WHILE INTOXICATED BAC >= 0.15		convicted 01/09/2019	3.00	60.00	2.00	-	-	30.00	817.10

Restitution Fees, RFC (\$6.00) and RFS (\$6.00), need to be reclassified as refunds

Receipt	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgment D	ADDCC	DDCF	IDR	RFC	RFS	STFr	TOTAL
COL-2019-00408	DAMIAN, GREGORIO JR (Defen	CR-07-4654-B	3/6/2007	CRIMINAL MISCHIEF >=\$50<\$500		08/01/2007	-	-	2.00	6.00	6.00	-	303.00

1. During the month of January 2019 there were 126 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statue indicating the waiver of the fee for PreTrial Diversion Program payments.

2. Pursuant to the Texas Judicial Branch fee schedules, Additional Court Cost (ADD.C, \$3.00) and State Traffic Fine (STF, \$30.00) should not be assessed to Driving While Intoxicated offenses. The fees are assessed to offenses under the Transportation Code. Please refer to <http://www.courts.state.tx.us/publications-training/publications/filing-fees-courts-costs/> for reference.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 12, 2019

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

Re: *Monthly Fees Report* for January 2019

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of January 2019 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 January 2019. 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.
- Verified that receipts were properly completed and issued in sequential order.
- Verified that *Close-out Reports* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCAS
JUDGE, 49TH D.C.

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

ROSIE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. KENO VASQUEZ
JUDGE, 305TH D.C.

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

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

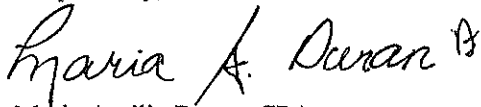
JAIME TIJERNA
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2019 totaled \$70.76. Based on the results of our review, we concluded that fees were generally properly accounted and reported.

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. SMOLETERKY
JUDGE, 87th D.C.

FERNANDO MANCIAS
JUDGE, 83rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 135th D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 376th D.C.

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

JOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318th D.C.

L. KERO VASQUEZ
JUDGE, 318th D.C.

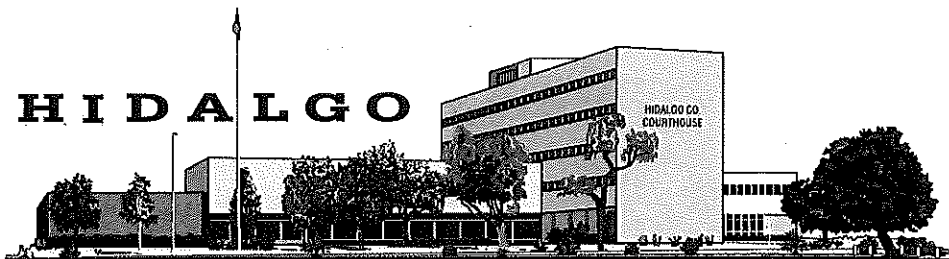
ISRAEL RAMON, JR.
JUDGE, 410th D.C.

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

JAIME TIJERINA
JUDGE, 484th D.C.

COUNTY of HIDALGO

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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

March 21, 2019

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

Re: *Monthly Fees Report* for the month of January 2019

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2019. 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 *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 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 *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.
- Verified that receipts, *Daily Remittance* forms, and the *Monthly Fees Report* were properly completed.

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 REYNIA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

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

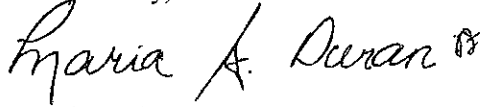
JAIME TIJERINA
JUDGE, 484TH D.C.

Conclusion:

Collections for the month of January 2019 totaled \$11,640.00. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 81st D.C.

FERNANDO MANCINAS
JUDGE, 83rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 119th D.C.

ROSE GUERRA REYNA
JUDGE, 264th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

HOE GONZALEZ
JUDGE, 318th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 339th D.C.

L. KEHO VASQUEZ
JUDGE, 358th D.C.

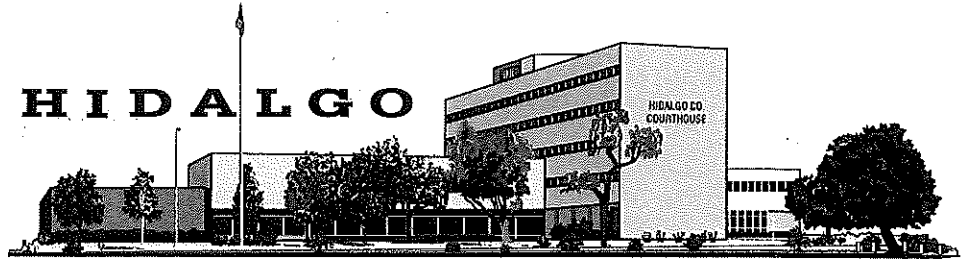
ISRAEL RAMON, JR.
JUDGE, 438th D.C.

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

JAIME TIJERINA
JUDGE, 444th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 21, 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 January 2019

Dear Mr. Olivarez:

We conducted a limited scope review of the *Environmental Health Division Monthly Fees Report (Monthly Fees Report)* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2019. 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:

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 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 *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.
- Verified that receipts issued, Close-out Reports, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

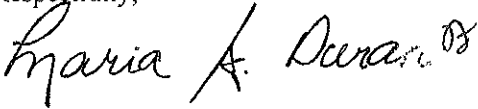
LUIS M. SNOLETERRY JUDGE, 92 nd D.C.	FERNANDO HANCIAS JUDGE, 89 th D.C.	J. R. "BOBBY" FLORES JUDGE, 136 th D.C.	ROSE GUERRA REYNA JUDGE, 269 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 nd D.C.	NOE GONZALEZ JUDGE, 379 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 rd D.C.	L. KENO VASQUEZ JUDGE, 398 th D.C.	ISRAEL RAMON, JR. JUDGE, 430 th D.C.	RENEE R. BETANCOURT JUDGE, 449 th D.C.	JAMIE TIJERINA JUDGE, 464 th D.C.
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Conclusion:

Collections for the month of January 2019 totaled \$33,655.00. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SIOGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 91 ST 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, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEER. BETANCOURT JUDGE, 449 TH D.C.	JAMIE TIERNA JUDGE, 464 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

March 20, 2019

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

Re: *Monthly Fee Report* for January 2019

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fee Report* for the month of January 2019. 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 *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within 5 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.
- Verified that receipts, *Daily Remittance/Close-out Forms*, and the *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131TH 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, 386TH D.C.

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

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

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

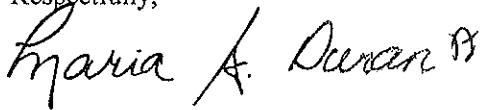
JAIME TIJERBIA
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2019 totaled \$900.25. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO NARCIS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 266TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 318TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 389TH D.C.

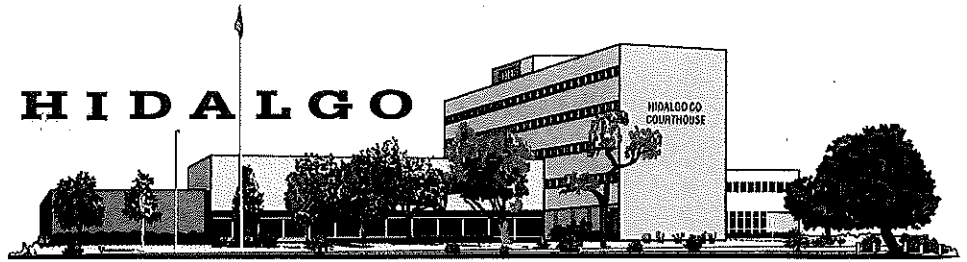
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

JAIKE TIJERINA
JUDGE, 484TH 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

March 20, 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 January 2019

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fee Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of January 2019. 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 *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within 5 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.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

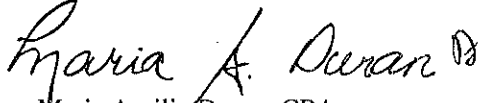
LUIS M. SVOLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 376 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 372 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 344 TH D.C.	ISRAEL RAMON, JR. JUDGE, 410 TH D.C.	RENEE R. BETANCOURT JUDGE, 468 TH D.C.	JAIME TIVERIA JUDGE, 664 TH D.C.
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Conclusion:

Collections for the month of January 2019 totaled \$9,150.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: 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, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 399TH D.C.

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

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

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

JAIME TIJERNA
JUDGE, 464TH 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
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

March 20, 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 January 2019

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of January 2019. 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 *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within 5 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 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 whether fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY JUDGE, 11 th D.C.	FERNANDO MARCHIAS JUDGE, 63 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, 381 st D.C.	L. KERO VASQUEZ JUDGE, 388 th D.C.	ISRAEL RAMON, JR. JUDGE, 430 th D.C.	RENEE R. BETANCOURT JUDGE, 449 th D.C.	JAIHE TIJERNA JUDGE, 467 th D.C.
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- 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.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

Conclusion:

Collections for the month of January 2019 totaled \$900.00. Based on the results of our review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

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

Observation No. 1:

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

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

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

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS AL. SENGLETERRY 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, 268 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.	JAMIE TIERHA JUDGE, 486 TH D.C.
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The Honorable Jose M. Flores

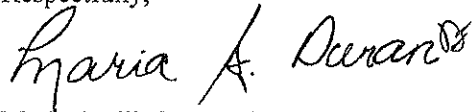
March 20, 2019

Page 3 of 3

Please provide a written management response to the observation noted above by April 5, 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, 82ND D.C.

FERDINANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NORIE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

RENEE R. BETANCOURT
JUDGE, 419TH D.C.

JAIME THERIA
JUDGE, 464TH D.C.



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

AUDITEE: Anzalduas Park AUDIT NO.: _____

AUDIT: Monthly Fee Report for January 2019 MANAGEMENT RESPONSE DUE: April 5, 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)**

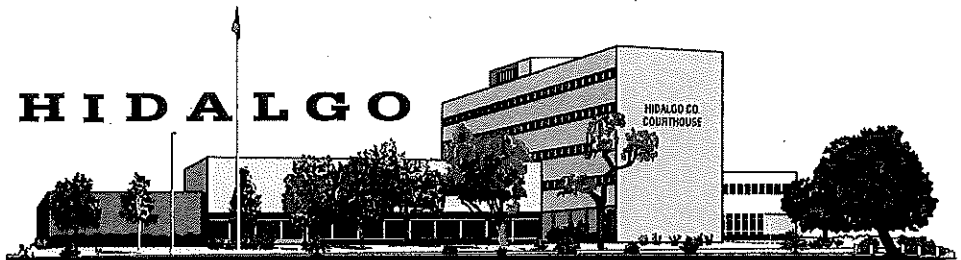
Management Comments (Attach additional page(s) if necessary):

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

March 20, 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 January 2019

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2019. 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 *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 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 receipts issued were properly 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 Fee 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.
- Verified that receipts, Close-out Reports and the *Monthly Fees Report* were properly completed.

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, 274TH D.C.

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

HOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

RENEE R. BETANCOURT
JUDGE, 419TH D.C.

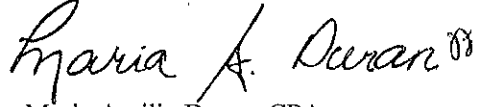
JAIME TIAERUA
JUDGE, 460TH D.C.

Conclusion:

Collections for the month of January 2019 totaled \$4,213.50. Based on the results of our review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

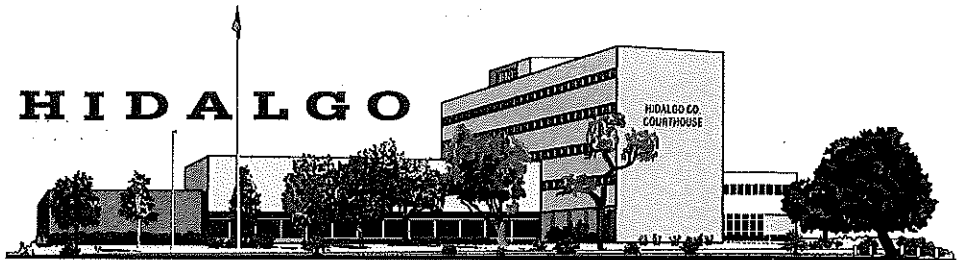
cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERRANDO HANCAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 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, 310 TH D.C.	LETICIA LOPEZ JUDGE, 315 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.	JAIINE TIVERNIA JUDGE, 484 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

March 20, 2019

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

Re: *Monthly Fees Report* for January 2019

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2019. 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 *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 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 receipts issued were properly 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 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.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

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, 376TH D.C.
OVERSEEN

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KEVIN VASQUEZ
JUDGE, 389TH D.C.

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

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

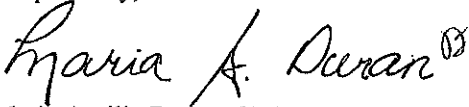
JAMIE TIERINA
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2019 totaled \$11,383.00. Based on the results of our review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY JUDGE, 82 ND D.C.	FERIANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 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, 378 TH D.C.	LETICIA LOPEZ JUDGE, 385 TH D.C.	L. KENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	JAIWE TIJERINA JUDGE, 484 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

March 20, 2019

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

Re: *Monthly Fees Report* for January 2019

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2019. 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 *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office 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 receipts issued were properly 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.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO NANCAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 200TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

HOE GONZALEZ
JUDGE, 336TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

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

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

PEREE R. BETANCOURT
JUDGE, 443RD D.C.

JAMIE TIJERNA
JUDGE, 484TH D.C.

Conclusion:

Collections for the month of January 2019 totaled \$2,980.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 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, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KEHO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	JAIME TIJERINA JUDGE, 464 TH D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

March 20, 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 January 2019

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2019. 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 *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 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 receipts issued were properly 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.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

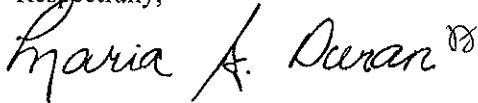
LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCINAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 319 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO VASQUEZ JUDGE, 323 RD D.C.	ISRAEL RAMON, JR. JUDGE, 410 TH D.C.	RENEE R. BETANCOURT JUDGE, 419 TH D.C.	JAIME TIJERINA JUDGE, 446 TH D.C.
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Conclusion:

Collections for the month of January 2019 totaled \$6,153.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

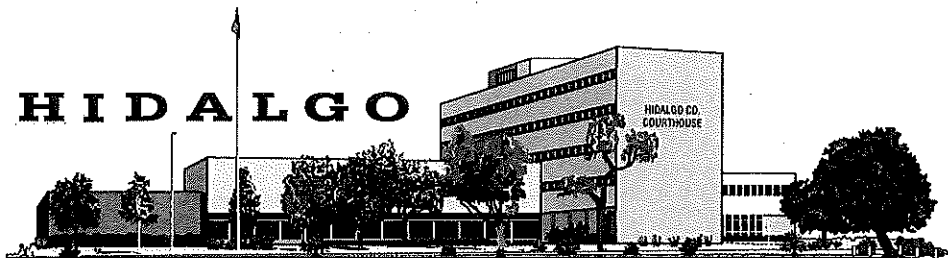
cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 TH D.C.	ROSE GUERRA REYHA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 TH D.C.	L. XENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	JAIME TIJERINA JUDGE, 464 TH D.C.
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COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

March 20, 2019

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

Re: *Monthly Fees Report* for January 2019

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2019. 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 *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office 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 receipts issued were properly 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.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 57th D.C.

FERNANDO MANCIAS
JUDGE, 59th D.C.

J. R. "BOBBY" FLORES
JUDGE, 133rd D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 215th D.C.

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

NOE GONZALEZ
JUDGE, 375th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 366th D.C.

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

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

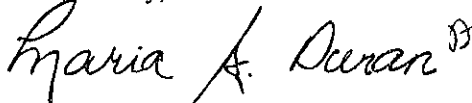
JAMIE TIERNA
JUDGE, 444th D.C.

Conclusion:

Collections for the month of January 2019 totaled \$725.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

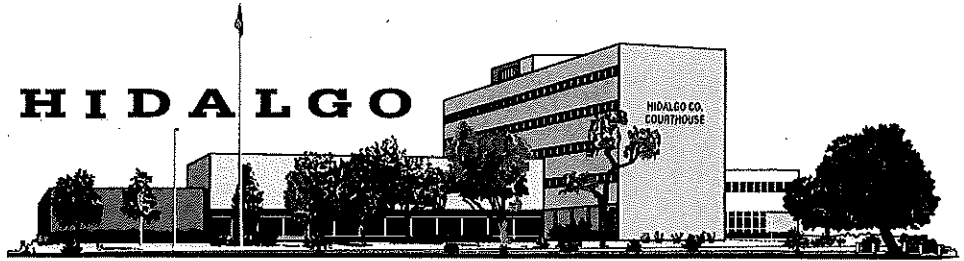
cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS R. 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, 322 ND D.C.	NOE GONZALEZ JUDGE, 375 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, 443 RD D.C.	JAIKE TIJERNA JUDGE, 464 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

March 8, 2019

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

Re: *Monthly Fees Report* for January 2019

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2019 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 January 2019. 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 were issued in 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. SOTOLETTY
JUDGE, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 119TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

ROE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 318TH D.C.

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

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

JAIME TIJERNA
JUDGE, 464TH D.C.

- 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 January 2019 were \$472,424.57. Based on the results of our review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

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 user or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

Observation No.1:

We noted that 10 of 3,299 transactions contained errors in the allocation of fines, fees, and court costs. The District Clerk's Office was notified of the errors (See Exhibit A) and 2 adjustments are pending to be completed. According to management, staff is pending further clarification on cases.

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

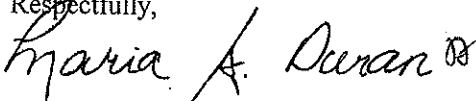
Failure to ensure that fines, fees, and court costs are properly allocated and reported may result in the improper collection of County revenues. In addition, the County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should ensure that the 2 pending adjustments are completed.

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, 82 ND D.C.	FERNANDO MANGIAS 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, 228 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 TH D.C.	L. KENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	JAINIE TIJERINA JUDGE, 464 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

March 19, 2019

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

Re: *Monthly Fees Report* for February 2019

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of February 2019 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 February 2019. 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:

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office 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 were issued in sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified that the *Cashier's Daily Fund Report* and bank deposit slips were properly completed and accurate.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 159TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 319TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. KENO VASQUEZ
JUDGE, 331TH D.C.

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

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

JAIME TIJERINA
JUDGE, 464TH D.C.

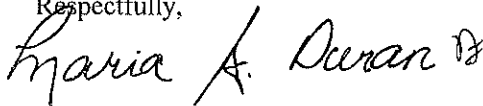
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs were properly completed.
- Reviewed randomly selected 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.
- Verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

Conclusion:

Collections for the month of February 2019 totaled \$493,080.64. 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, 61st D.C.

FERNANDO MANCIAS
JUDGE, 63rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 164th D.C.

MARLA CUELLAR
JUDGE, 176th D.C.

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

JOE GONZALEZ
JUDGE, 310th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318th D.C.

L. KENO VASQUEZ
JUDGE, 359th D.C.

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

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

JAIME TIJERINA
JUDGE, 481st 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

March 19, 2019

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: *Monthly Fines and Fees Report* for January 2019

Dear Judge Saenz:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2019 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 January 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SIVOLETTERY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 274 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 374 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.	JAIME TUJERINA JUDGE, 441 TH D.C.
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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 that cash bonds posted by 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:

Collections for the month of January 2019 totaled \$63,854.35. 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 31 of 564 transactions contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (4), March 2015 (114), April 2015 (51), May 2015 (1), July 2015 (47), August 2015 (14), September 2015 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), March 2017 (1), April 2017 (9), May 2017 (2), June 2017 (9), July 2017 (8), August 2017 (8), September 2017 (13), December 2017 (1), February 2018 (33), April 2018 (9), and December 2018 (25) are still pending to be completed. According to the Court Coordinator, staff will work on the adjustments on Fridays.

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

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, 204 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, 393 RD D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAIME TIJERINA JUDGE, 464 TH D.C.
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- 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 in *Odyssey* within three days of notification.

Observation No. 2:

Properly completed copies of the May 2013 and August 2013 through January 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

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

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

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

Recommendation:

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

Observation No. 4:

We noted that 15 of 57 online credit card transactions processed were receipted 2 to 5 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, credit card transactions were not receipted timely due to being under staffed.

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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 47 th D.C.	FERNANDO MANCIAS JUDGE, 49 th D.C.	J. R. "BOBBY" FLORES JUDGE, 139 th D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 373 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 nd D.C.	NOE GONZALEZ JUDGE, 370 th D.C. OFFICIAL	LETICIA LOPEZ JUDGE, 348 th D.C.	L. KEHO VASQUEZ JUDGE, 358 th D.C.	ISRAEL RAMON, JR. JUDGE, 439 th D.C.	RENEE R. BETANCOURT JUDGE, 449 th D.C.	JAIME TIERNA JUDGE, 464 th D.C.
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Failure to ensure that credit card transactions are promptly receipted may result in the improper accounting of 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.

Observation No. 5:

We noted that the January 2019 *Monthly Report* was submitted 31 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time due to additional adjustments requested near the deadline and moving back into their office.

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

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

Recommendation:

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

Observation No. 6:

We noted that collections for 1 of 20 days were deposited at the bank 2 days after the collections were receipted. According to the Court Coordinator, the deposit was not made on a timely basis due to being under staffed.

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

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

Recommendation:

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

Observation No. 7:

We noted that 3 of 20 Close-out Reports were submitted to the County Treasurer's Office 2 to 4 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office timely due to being under staffed.

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

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

Recommendation:

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

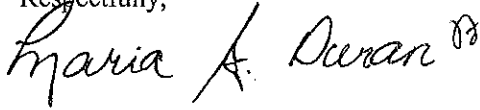
Please provide written management responses to the observations noted above by Friday, April 5, 2019.

HIDALGO COUNTY DISTRICT JUDGES

LUIS AL SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO HANCIAS JUDGE, 93 RD D.C.	J.R. "BOBBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	KARLA CUELLAR JUDGE, 276 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 TH D.C.	HOE GONZALEZ JUDGE, 370 TH D.C. IN PERSPECT	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAMIE TIJERINA JUDGE, 444 TH D.C.
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If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at (956) 318-2511 at ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*, Exhibit A and Exhibit B

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SAGILETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 TH D.C.	ROSE GUERRA REYNIA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO F. RAMIREZ, JR. JUDGE, 332 ND D.C.	HOE GONZALEZ JUDGE, 370 TH D.C. DUPREFFER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 395 TH D.C.	ISRAEL RAMON, JR. JUDGE, 436 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAMIE THERKINA JUDGE, 484 TH D.C.
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Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of January 31, 2019

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Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CO	CONS	CSF	CVC	DPS	DP5r	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	WRI	TOTAL
<u>WRISSEEE should not have been assessed. If approved by the Justice of the Peace, amount should be refunded.</u>																																		
JP11-2019-00374	CC08-422GS	1/23/19			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5.00
<u>What happened to birth certificate numbers 4912; 4918; and 4920? If voided, please provide a copy of the voided certificates to the Auditor's Office.</u>																																		
<u>What happened to death certificates numbers 6735 and 6736? If voided, please provide a copy of the voided certificates to the Auditor's Office.</u>																																		
<u>Sec. 545.413 SAFETY BELTS: OFFENSE. (d) An offense under Subsection (a) is a misdemeanor punishable by a fine of not less than \$25 or more than \$50. If approved by the Justice of the Peace, amount should be refunded</u>																																		
JP11-2019-00183	T00-9151GS	1/11/19	10/31/00	NO SAFETY BELT	17.00	3.00	-	54.75	-	-	15	5	-	5	-	0.25	2	-	-	2	-	20.00	-	-	-	-	-	-	-	-	-	-	-	177.00
<u>IDRF \$2, TPDC \$1, and TPDS \$1 shouldn't have been assessed. SJFS \$5.40 was over assessed, should have been \$3.40</u>																																		
JP11-2019-00160	FTA19-0003-J11	1/10/19	4/26/06	FAILURE TO APPEAR	40.00	3.00	1.00	58.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	122.00
<u>Based on offense type, MVF \$0.10 should not have been assessed.</u>																																		
JP11-2019-00246	11-103590-TR	1/15/19	4/25/11	EXPIRED MOTOR VEHICLE INSPECTION	40.00	3.00	1.00	52.90	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	20.00	0.60	5.40	30.00	-	-	-	-	-	3.00	-	-	173.00
JP11-2019-00029	T10-2554GS	1/3/19	4/10/10	EXPIRED MOTOR VEHICLE INSPECTION	40.00	3.00	1.00	5.90	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	20.00	0.60	5.40	30.00	-	-	-	-	-	3.00	50.00	-	176.00
<u>USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING</u>																																		
JP11-2019-00007	TR18-3979-J11	1/3/19	6/4/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.00	3.00	1.00	99.00	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	20.00	0.60	5.40	30.00	-	1.00	1.00	-	-	3.00	-	-	221.10
<u>USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING</u>																																		
JP11-2019-00359	TR18-6546-J11	1/22/19	10/17/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.00	3.00	1.00	99.00	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	1.00	1.00	-	-	3.00	-	-	201.10
<u>USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING</u>																																		
JP11-2019-00350	TR19-0467-J11	1/22/19	1/7/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.00	3.00	1.00	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	1.00	1.00	-	-	3.00	-	-	102.10
<u>USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING</u>																																		
JP11-2019-00542	TR19-0781-J11	1/31/19	1/14/19	MESSAGING	40.00	3.00	1.00	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	1.00	1.00	-	-	3.00	-	-	102.10
<u>Based on offense type, MVF \$0.10 should not have been assessed. In addition, IDRF \$2 was under assessed.</u>																																		
JP11-2019-00209	Y13-0680GS	1/14/19	1/15/13	EXPIRED MOTOR VEHICLE INSPECTION	40.00	3.00	1.00	128.90	-	-	-	5	-	-	1.00	-	-	4.00	4.00	2	0.10	20.00	0.60	5.40	30.00	-	-	-	-	-	3.00	50.00	-	298.00
<u>Based on offense date, TPDC \$1 and TPDS \$1 should not have been assessed.</u>																																		
JP11-2019-00139	FTA19-0002-J11	1/9/19	7/23/13	FAILURE TO APPEAR	40.00	3.00	1.00	91.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	155.00
<u>Sec. 545.066 PASSING A SCHOOL BUS: OFFENSE. (c) An offense under this section is a misdemeanor punishable by a fine of not less than \$500 or more than \$1,250, except that the offense is: (1) a misdemeanor punishable by a fine of not less than \$1,000 or more than \$2,000 if the person is convicted of a second or subsequent offense under this section committed within five years of the date on which the most recent preceding offense was committed</u>																																		
JP11-2019-00009	TR15-1726-J11	1/3/19	10/14/15	Pass School Bus	16.72	1.25	0.42	129.90	2.09	-	-	-	-	-	0.84	-	-	1.67	1.67	2	0.04	8.36	0.25	2.26	12.54	25	0.42	0.42	-	-	1.25	20.90	-	228.00
<u>Sec. 133.103. TIME PAYMENT FEE. (a) A person convicted of an offense shall pay, in addition to all other costs, a fee of \$25 if the person: (2) pays any part of a fine, court costs, or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court costs, or restitution.</u>																																		
JP11-2019-00219	TR17-7099-J11	1/14/19	11/30/17	Driving While License Invalid - DL	10.82	0.81	0.27	49.90	-	-	-	-	1.35	-	0.54	-	-	1.08	1.08	2	0.05	5.41	0.16	1.46	-	-	0.27	0.27	-	-	-	13.53	-	89.00
<u>Based on appear by date, SCOF \$20 should have been assessed.</u>																																		
JP11-2019-00277	TR16-2857-J11	1/16/19	6/15/16	Fail to Maintain Financial Responsibility	40.00	3.00	1.00	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	69.00
<u>NO DRIVER LICENSE WHEN</u>																																		
JP11-2019-00253	TR17-1102-J11	1/15/19	4/29/16	UNLIC-NOT CDL	40.00	3.00	1.00	85.90	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	155.00

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of January 31, 2019

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Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHS/P	CO	CON5	CSF	CVC/	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	WRI	TOTAL			
<u>Based on appear by date, SCOF \$20 should have been assessed.</u>																																					
JP11-2019-00021	TR18-2618-J11	1/3/19	3/16/18	Invalid - DL	40.00	3.00	1.00	100.00	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	169.10		
JP11-2019-00156	TR18-5487-J11	1/10/19	9/1/18	No Drivers License - When Unlicensed not CDL(##)	40.00	3.00	1.00	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	69.10		
<u>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</u>																																					
JP11-2019-00291	TR18-4990-J11	1/17/19	8/2/18	Disregard Stop Sign(##)	2.45	0.18	0.05	21.90	0.30	1	-	-	-	-	0.12	-	-	0.24	0.24	2	0.01	-	0.04	0.33	1.83	-	0.06	0.06	-	-	0.18	-	-	-	30.00		
<u>CCC \$40 was under assessed. Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.</u>																																					
JP11-2019-00435	TRU19-0008-J11	1/28/19	1/14/19	Parent Contributing to Non-Attendance	25.00	3.00	1.00	-	-	20	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	69.00		
<u>Sec. 545.401 RECKLESS DRIVING; OFFENSE. (a) A person commits an offense if the person drives a vehicle in wilful or wanton disregard for the safety of persons or property. (b) An offense under this section is a misdemeanor punishable by: (1) a fine not to exceed \$200</u>																																					
JP11-2019-00133	TR19-0313-J11	1/9/19	3/25/18	Speeding 10 percent or more above posted speed limit	-	-	-	500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500.00			
<u>TPWFr (85%) and CO (15%) were split incorrectly, should have been TPWFr (85%) \$28.05 and CO (15%) \$4.95</u>																																					
JP11-2019-00429	CRNT18-0303-J11	1/25/19	9/2/18	Wildlife - Unplugged Shotgun	40.00	3.00	1.00	28.05	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	4.95	5	-	-	-	-	102.00		
<u>Please enter disposition date.</u>																																					
JP11-2019-00234	T00-7628G5	1/14/19	6/20/00	NO DRIVER'S LICENSE (WHEN UNLICENSED)	17.00	3.00	-	50.75	-	-	15	5	-	5	-	0.25	2	-	-	2	-	20.00	-	-	-	-	-	-	-	-	-	50.00	-	170.00			
JP11-2019-00302	TR16-3013-J11	1/17/19	6/29/16	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	29.18	2.19	0.73	-	-	-	-	-	3.65	-	1.46	-	-	2.92	2.92	2	0.05	14.59	0.44	3.94	-	-	0.73	0.73	-	-	-	-	36.47	-	102.00		
JP11-2019-00039	FTA19-0001-J11	1/3/19	1/3/19	FAILURE TO APPEAR	40.00	3.00	1.00	71.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	135.00		
JP11-2019-00124	IBC18-0024-J11	1/8/19	6/14/18	Issuance of a Bad Check	40.00	3.00	1.00	40.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	104.00		
JP11-2019-00519	TR18-1991-J11	1/30/19	3/13/18	No Drivers License - When Unlicensed not CDL(##)	40.00	3.00	1.00	140.90	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	20.00	0.60	5.40	-	-	1.00	1.00	-	-	-	-	50.00	-	280.00		
JP11-2019-00043	TR18-4030-J11	1/4/19	6/12/18	No Drivers License - When Unlicensed not CDL(##)	40.00	3.00	1.00	140.90	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	20.00	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	230.00		
JP11-2019-00393	TR19-0384-J11	1/24/19	12/21/18	No Drivers License - When Unlicensed not CDL(##) . OPERATION OF VEHICLE WITH EXPIRED LICENSE	40.00	3.00	1.00	65.90	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	135.00		
JP11-2019-00251	TR19-0442-J11	1/15/19	12/19/18	PLATE PASS-INSUFFICIENT	40.00	3.00	1.00	100.00	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	169.00		
JP11-2019-00296	TR19-0110-J11	1/27/19	12/18/18	CLEARANCE	40.00	3.00	1.00	52.90	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	1.00	1.00	-	-	3.00	-	-	-	155.00		
JP11-2019-00197	TR18-4338-J11	1/11/19	6/30/18	Speeding 10 percent or more above posted speed limit	39.97	3.00	1.00	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	19.95	0.60	5.40	29.98	-	1.00	1.00	-	-	3.00	-	-	-	122.00		

**Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of January 31, 2019**

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

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

City: WESLACO, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2019-00001</u> THRU <u>JP11-2019-00544</u>		\$ <u>63,854.35</u> X10-1 ~~63,869.35~~ ✓
LESS: COST ON DEPOSIT			- X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			- X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			63,854.35
Less: Total amount of remittances to County Treasurer (From Part II)			\$ ~~63,869.35~~ X3
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			64,266.35 (A)
			~~63,854.35~~
			(412.00) X4-F
			\$ ~~78~~ -15.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 63,854.35	B1 ✓
Add: Previous Month's Bond Overtransfer <u>May 2016 & Jun 2016</u>	412.00	Ex B ✓
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	64,266.35 (A)	
	\$ ~~78~~ -63,854.35	

PREPARED BY: Ruina Solaanta

DATE: 03/07/2019

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

[Signature]
JUSTICE OF THE PEACE

03/07/19
DATE

RECEIVED

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

MAR - 8 2019

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 03/07/19 3/13/19 3/19/19

REVISED 03/2016

HIDALGO COUNTY
AUDITOR'S OFFICE

Y2

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

City: WESLACO, TEXAS
Hidalgo County, Texas

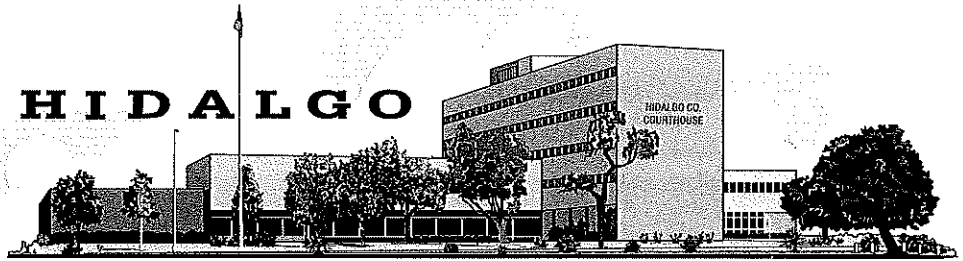
Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

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)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	17,385.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	(49.60)
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (i)		1100-207-20-000-028-0-000	133.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (a)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	258.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,084.64
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	337.55
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,438.19
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	34.07
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	8.52
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	746.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.505, 521.026, 502.407		1100-341-10-060-004-0-000	20.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	1,043.90
Deferred Disposition		C.C.P. Art. 45.051	1,043.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)			
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	213.91
Traffic Fee (\$3)		TRC 542.403		1100-341-10-061-000-0-000	746.90
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	224.02
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,113.68
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	334.68
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-0.50
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	42.59
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,355.19
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional 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)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	480.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,409.13
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,430.21
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,418.88
Birth Certificate Fee (\$1.80)		HSC 191.0220		1100-207-20-000-039-0-000	46.80
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)		LGC 133.107GC 102.023		1100-207-20-000-059-0-000	705.59
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022GC		1100-207-20-000-061-0-000	28.96
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		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 IGC 51.851		1100-207-20-000-070-0-000	800.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	334.68
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048 LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	400.00
ARREST WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	1,570.61
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	-5.00
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	35.00
Constable Fees:				1100-342-10-291-000-0-000	5,369.22
PROVED BY: [Signature]				1100-342-10-292-000-0-000	-
DATE: 03/13/19				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 Fees				1100-342-20-060-001-0-000	-
School District Arrest Fee					
Fire Marshal Fee					
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	(40.00)
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear-Omnibase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-061-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,083.25
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	2,000.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	5.00		
Autopsy Fees			-		
Writ Filing Fee (\$5 per page)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document (\$1 1st pg., 25 for each addtl pg)		LGC 118.121/118.123 (e)	43.25		
Certified Copies of Court Papers (\$2 1st pg., 25 for each addtl pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4	-		
Probable Cause Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	525.20
Probable Cause Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	95.00
Revocation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	35.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

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

March 5, 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 January 2019

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 January 2019 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 January 2019. 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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J.R. "BOBBY" FLORES
JUDGE, 111TH 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, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 329TH D.C.

L. KENO VASQUEZ
JUDGE, 381TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 443TH D.C.

JAIME TIJERNA
JUDGE, 414TH D.C.

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 were issued in 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 that cash bonds posted by 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 January 2019 were \$46,963.35. 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 5 of 455 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 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 fines, fees, and court costs are applied correctly prior to receipting 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 81ST D.C.

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

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JUDGE, 332ND D.C.

HOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

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

JAIME TIJERINA
JUDGE, 484TH D.C.

- 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 in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the April 2014 through January 2019 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. 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 of 65 in-house credit card transactions processed was receipted 28 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; however, the individual was provided with a receipt generated from the Hamer Enterprise website at the time the transaction was made.

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.

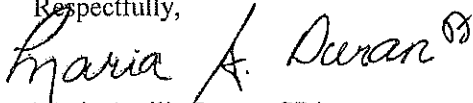
Please provide written management responses to the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by Friday, March 15, 2019.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY JUDGE, 92 ND D.C.	FERNANDO MANICIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAHREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 374 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KEHO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAI ME TIJERINA JUDGE, 444 TH D.C.
--	---	---	--	--	---	---	--	--	--	--	--

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

Respectfully,



Maria Arcilia Duran, CPA,
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*, Exhibit A, and Action Plan Forms.

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 264TH D.C.

MARLA CUELLAR
JUDGE, 315TH D.C.

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

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JAIME THERIA
JUDGE, 484TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2019- J.P. Pct. 1, PL. 2
Observation No. 1	We noted that 5 of 455 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 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 #	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 January 2019- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 through January 2019 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 #	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 ENDED: January-19

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) JP12-2019-00001 through JP12-2019-00427 \$ 46,963.35 ✓
LESS: COST ON DEPOSIT 49.10 x 7 ✓
ADD: COST ON DEPOSIT LIQUIDATED 49.10 x 7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 46,963.35 x 3 ✓
Less: Total amount of remittances to County Treasurer (From Part II) \$ 46,963.35 (A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 0.00 (28.00) -
7^ x 4-a5

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 46,963.35	B, v
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$ 0.00	
Total Remittances Made to County Treasurer	\$ 46,963.35 (A)	

PREPARED BY: Jesus E. Morales

DATE: 2-4-19

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: 2.15.19 3/4/19

Jesus E. Morales
JUSTICE OF THE PEACE

2-4-19
DATE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED January-19

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)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 9,378.60
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	44.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	125.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edue Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	862.05
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	275.02
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1140.08
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	174.86
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	43.71
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	609.50
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Imp. Con. Exp. Mv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	351.80
Deferred Disposition		C.C.P. Art. 45.051	131.80		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	220.00		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	164.43
Traffic Fee (\$3)		TRC 542.403		1100-341-10-062-000-0-000	568.11
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	73.32
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1756.03
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	246.40
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 (\$3.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	218.58
Juvenile Crime and Delinquency Fund (\$.25, \$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.14
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	27.24
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	11328.47
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	81.69
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.90
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.56
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	516.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,590.95
Jury Service Fee (\$4)		C.C.P. Art. 102.0015		1100-207-20-000-053-0-000	1095.99
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1465.93
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	534.32
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	22.93
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (h-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	366.63
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	860.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	250.40
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	0.00
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	430.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1369.27
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	22.07
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	4582.82
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	0.20
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/TC 706.007(d)(2)		1100-202-00-062-019-0-000	110.00
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	2,195.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	2,150.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	3.00		
Writ Filing Fee (\$3)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a4)			
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Dent 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	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 46,935.35

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 2/15/19
2/14/19

AP X1, X2

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended January 31, 2019

Page 1 of 1

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	DPS	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPCO	TPST	UTFC	WARr	Received Amount
<u>LTF was under assessed.</u>																											
JP12-2019- T05-				OPERATE																							
00230	2716J12	1/17/2019	7/11/2005	UNREGISTERED MOTOR VEHICLE	10.38	0.77	-	66	1.29	-	1.04	-	0.52	-	-	-	-	20	-	-	-	2.5	10	12.5	-	50	175
<u>Based on offense, MVF should NOT be assessed.</u>																											
JP12-2019- T10-				NO SAFETY BELT	6.42	0.48	0.17	49.9	0.8	0.33	0.64	0.64	2.98	0.02	-	-	-	20	0.1	0.87	4.81	8.36	-	-	0.48	50	147
<u>Based on offense, MVF should be assessed.</u>																											
JP12-2019- T11-				DRIVING WHILE																							
00426	0025J12	1/31/2019	12/25/2010	LICENSE INVALID	40	3	1	66	5	2	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	50	233
<u>Please scan the motion and order to dismiss.</u>																											
JP12-2019- T13-				FAIL MAINTAIN																							
00027	3142J12	1/3/2019	9/10/2013	FINANCIAL RESPONSIBLTY	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	30
<u>SV50 and county fine should be split 50% each.</u>																											
JP12-2019- T14-				UNRESTRAINED																							
00408	3785J12	1/31/2019	11/26/2014	CHILD UNDER 17 YRS	40	3	1	-	5	2	4	4	2	-	4	20	6	20	0.6	5.4	30	2.5	10	12.5	3	50	277

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

March 19, 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 February 2019

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 February 2019 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 February 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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.

FERRANDO MANCAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYIA
JUDGE, 261ST D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318TH D.C.

L. KENO VASQUEZ
JUDGE, 355TH D.C.

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

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

JAIME TIJERINA
JUDGE, 444TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alto'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 that cash bonds posted by 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:

Collections for the month of February 2019 totaled \$54,600.30. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 11 of 484 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 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 fines, fees, and court costs are applied correctly prior to receipting 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 in *Odyssey* within three days of notification.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 274TH D.C.

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

NOE GONZALEZ
JUDGE, 310TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318TH D.C.

L. KENO VASQUEZ
JUDGE, 338TH D.C.

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

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

JAIME TIJERINA
JUDGE, 484TH D.C.

Observation No. 2:

Copies of the April 2014 through February 2019 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. 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.

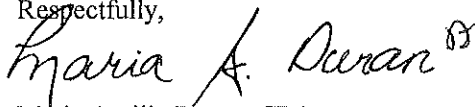
Recommendation:

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.

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, April 5, 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, 92 ND D.C.	FERNANDO MARCHAS JUDGE, 81 ST D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 264 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	JOSE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 431 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	JAMIE TIJERMA JUDGE, 454 TH D.C.
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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019- J.P. Pct. 1, PL. 2
Observation No. 1	We noted that 11 of 484 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 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 #	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 February 2019- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 through February 2019 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 #	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 ENDED: February-19

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2019-00428</u> through <u>JP12-2019-00898</u>	\$	54,600.30 ⁴
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)		\$ 54,600.30	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$ 54,600.30	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ 0.00	x4-a5
		2A	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 54,600.30	B, 4
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$ -	
Total Remittances Made to County Treasurer	\$ 54,600.30	(A) ✓

PREPARED BY: June L Cardenas

DATE: 3-5-19

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: en 3-15-19

473/18/19

3/19/19

JUSTICE OF THE PEACE

DATE

3-6-19

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 10,887.35
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	162.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	988.26
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	318.29
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,313.59
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	206.83
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	51.72
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	703.56
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	30.00
Special Fees				1100-341-10-062-000-0-000	1,075.70
Deferred Disposition		C.C.P. Art. 45.051	955.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)	120.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	190.96
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	616.48
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	13.44
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	152.88
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	251.53
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	284.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	258.60
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.83
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.82
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13,127.68
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	32.46
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.33
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.57
Indigent Legal Services Fee-JP (\$6)	79	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	474.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,104.12
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,273.06
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,715.19
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-060-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	633.12
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022AOC		1100-207-20-000-061-0-000	25.26
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	764.39
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	790.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	282.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	79	GC 51.971 (a)		1100-207-20-000-076-0-000	395.00
ARREST WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	1,481.31
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	10.00
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	30.57
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5,393.54
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
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	229.32
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	2,035.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	1,975.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	40.00		
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	-		
Birth Certificates (\$22 each)		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	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 54,600.30

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 08/18

47 3/15/19
3/19/19

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended February 28, 2019

Page 1 of 1

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CVCA	DPS	DPSr	DSCR	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	UTFC	WARr	Amount
<u>Based on the disposition date, time payment should be assessed.</u>																																	
JP12-2019-00715	T01-0980J12	2/20/2019	3/20/2001	FAIL TO YIELD ROW (STOP SIGN/YIELD SIGN/DEVICE)	11.63	2.05	-	52.75	10.26	3.42	-	-	3.42	-	0.17	1.37	-	-	2	-	-	-	-	13.68	-	-	-	-	-	-	2.05	34.2	137
JP12-2019-00755	TR18-4878-J12	2/22/2019	10/20/2018	PARENT/GUARDIAN PERMIT UNLICENSED MINOR TO DRIVE	40	3	1	100	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	-	-	1	1	-	-	169
<u>Based on offense, MVF should be assessed.</u>																																	
JP12-2019-00761	T13-1961J12	2/22/2019	6/19/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	5	-	-	-	2	-	-	4	4	2	-	-	-	-	20	0.6	5.4	-	25	-	-	-	50	228
<u>TPDC and TPDS should be split \$1.00 each.</u>																																	
JP12-2019-00452	14-110945-TR	2/1/2019	2/16/2014	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 43 MPH/30 MPH	40	3	1	-	-	5	-	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	2	3	-	152.1
<u>LTF should be assessed.</u>																																	
JP12-2019-00459	T14-1905J12	2/1/2019	5/3/2014	NO SAFETY BELT	-	-	-	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	42	
<u>Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. In addition, payment should be assessed before credits.</u>																																	
JP12-2019-00462	TR17-3467-J12	2/1/2019	6/22/2017	Speeding 10 percent or more above posted speed limit	7.36	0.55	0.18	54	-	-	0.92	-	-	0.37	-	-	0.74	0.75	-	0.02	-	-	-	3.68	0.11	0.99	5.52	-	0.18	0.18	0.55	-	76.1
<u>Enter the disposition date.</u>																																	
JP12-2019-00760	TR18-4021-J12	2/22/2019	8/18/2018	Speeding 10 percent or more above posted speed limit	40	3	1	203	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	30	-	1	1	3	-	325.1
JP12-2019-00702	TR19-0429-J12	2/19/2019	1/7/2019	Ride, Not Secured by Safety Belt - Driver	40	3	1	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	30	-	1	1	3	-	102
<u>Based on the driver safety course fine, county fine should NOT be assessed. Please adjust it to deferred disposition or as a refund.</u>																																	
JP12-2019-00510	TR18-4777-J12	2/4/2019	10/4/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	33	-	-	5	10	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	-	1	1	-	-	112.1
<u>Based on offense, MVF should NOT be assessed.</u>																																	
JP12-2019-00522	TR18-5480-J12	2/5/2019	11/6/2018	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	40	3	1	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	1	1	3	-	102.1
<u>Based on offense, STF and UTFC should NOT be assessed.</u>																																	
JP12-2019-00595	TR19-0816-J12	2/11/2019	1/21/2019	OPERATE UNREGISTERED MOTOR VEHICLE, TRAILER, SEMITRAILER (SPECIFY)	40	3	1	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	30	-	1	1	3	-	102

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

March 5, 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 January 2019

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 January 2019 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 January 2019. 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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 57TH 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, 312TH D.C.

HOE GONZALEZ
JUDGE, 330TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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JUDGE, 420TH D.C.

RENEE R. BETANCOURT
JUDGE, 419TH D.C.

JAIME TIJERINA
JUDGE, 464TH D.C.

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 were issued in 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 that cash bonds posted by 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 January 2019 were \$123,209.67. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 8 of 1004 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 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), November 2018 (8), and December 2018 (6) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to receipting 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 464TH D.C.

- 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 in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the June 2014 through August 2014 and April 2015 through January 2019 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.

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 March 18, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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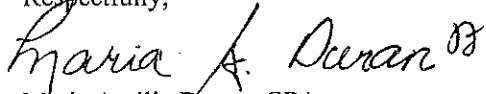
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

JAIME TIJERINA
JUDGE, 484TH D.C.

Honorable Bobby Contreras
March 5, 2019
Page 4 of 4

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

Respectfully,


Maria 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, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 389 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAIME TLJERRIA JUDGE, 464 TH D.C.
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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2019- J.P. Pct. 2, PL. 1
Observation No. 1	We noted that 8 of 1004 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 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), November 2018 (8), and December 2018 (6) 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 January 2019- J.P. Pct. 2, PL. 1
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: January-19

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>2019-00001</u>	THRU	<u>2019-00990</u>		<u>123,209.67</u>
		<u>JP21-2018-07627</u>		<u>JP21-2018-08481</u>	\$	<u>123,224.69</u> ✓
Sheriff's "D" Report	(Receipt #s)		THRU			X4-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>123,209.67</u>	X3 ✓
					<u>123,224.69</u>	X3 ✓
					<u>123,209.67</u>	(A) ✓
Less: Total amount of remittances to County Treasurer (From Part II)					<u>123,336.79</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)					<u>\$ 0.00 (127.10)</u>	X4-a10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>123,336.79</u>	123,209.67 ✓
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>123,336.79</u>	123,209.67 (A) ✓

PREPARED BY: MELISSA DE LA CRUZ

DATE: 2/6/19

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: Feb 2, 19, 19

Bobby Contreras
JUSTICE OF THE PEACE

DATE: 2/6/19

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: 02/2018

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

Judge: BOBBY CONTRERAS
Precinct No. 2, Precinct 1

City: PHARR, TEXAS
Hidalgo County, Texas

PAGE 2 OF 2

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.33		1200-331-10-060-000-0-000	38,617.08
Texas Parks & Wildlife 83% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (b)		1100-207-20-000-028-0-000	450.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506, 621.507		1100-207-20-000-013-0-000	-
School District 50% Fines		Edue Code § 75.009 (d) (A)		1100-207-50-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Court House Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,777.35
Court House Security Fund JP (\$3)		C.C.P. Art. 102.017		1245-341-10-060-000-0-000	592.42
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.013		1242-341-10-060-000-0-000	2,369.58
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @40% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$5)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,188.00
Motor Vehicle Adm. Fee (\$10-\$20) (Removal Fee for Exp. Reg. Lic. Exp. No. Reg.)		TRC Sec 548.005, 541.026, 502.407		1100-341-10-060-003-0-000	140.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.053 (e)		1100-341-10-060-005-0-000	-
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051	\$ 380.90		612.75
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)	\$ 231.85		-
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-006-0-000	355.44
Traffic Fee (\$5)		TRC 542.403		1100-341-10-060-006-0-000	1,071.26
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	1,250.00
Failure to Appear (\$4)		TRC 706.006/706.007/423		1100-341-10-060-012-0-000	36.00
Seollaw Fee (\$20)		TRC 302.010(a)		1100-341-10-060-013-0-000	2,220.00
Tranquy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	576.42
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.031		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 (\$2.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC Sec 601.192		1100-207-20-000-011-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-035-0-000	12.50
Juvenile Crime and Delinquency Fund (\$3)		C.C.P. Art. 102.073(a)		1100-207-20-000-037-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.073 (a) 2		1100-207-20-000-038-0-000	-
Consolidated Court Case Fund (\$40)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-041-0-000	23,696.61
Correctional Management Institute of Texas Fund (\$1.50)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-037-0-000	-
Indigent Legal Services Fee- JP (\$6)		C.C.P. Art. 101.075		1100-207-20-000-039-0-000	-
State Traffic Fee-Subcode C (\$30)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-044-0-000	10,715.53
Jury Service Fee (\$4)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,260.66
Support of Judiciary Fund (\$5.40)		C.C.P. Art. 102.045		1100-207-20-000-051-0-000	3,190.04
Birth Certificate Fee (\$1.80)		LGC 133.105		1100-207-20-000-054-0-000	-
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 133.070/50C 102.023		1100-207-20-000-059-0-000	1,183.83
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.070/50C		1100-207-20-000-061-0-000	47.22
Salary Seal Violation Fee (\$0.15) (not before September 31, 2011)		TRC 543.412 (b-1)		1100-207-20-000-062-0-000	495.00
Failure to Appear (\$20)		TRC 706.006/706.007/423		1100-207-20-000-066-0-000	180.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 101.851		1100-207-20-000-070-0-000	3,640.00
Trans. Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	576.42
Texas Home Visiting Program Contribution (\$5)		HSC 191.004/60C 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund (55)		GC 51.271 (a)		1100-207-20-000-076-0-000	1,320.00
ARREST WARRANT/SERVICE FEES- COUNTY					
Special Fees:					
Constable Fees:					
Precinct #1		LGC 118.131		1100-207-20-000-019-0-000	2,900.93
Precinct #2				1100-207-20-000-020-0-000	10.00
Precinct #3				1100-207-20-000-021-0-000	-
Precinct #4				1100-207-20-000-022-0-000	-
Precinct #5				1100-207-20-000-023-0-000	-
District Attorney Fees				1100-207-20-000-024-0-000	-
Tax Assessor Fraud Investigators				1100-207-20-000-025-0-000	-
School District Arrest Fee				1100-207-20-000-026-0-000	-
Fire Marshal Fee				1100-207-20-000-027-0-000	-
Code Enforcement Precinct #2				1100-207-20-000-028-0-000	-
Due to Others				1100-207-20-000-029-0-000	-
Warrant Fees/Out of County Service Fees DTD Law Enforcement Agencies				1100-207-20-000-030-0-000	-
Retard - Overpayments				1100-207-20-000-031-0-000	-
Restitution				1100-207-20-000-032-0-000	-
Failure to Appear - On/Off/Bar (\$6)				1100-207-20-000-033-0-000	-
Detachment Attorney Fee				1100-207-20-000-034-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)				1100-207-20-000-035-0-000	-
Dish Chain Fee (Justice Court Filing Fee) (\$25)				1100-207-20-000-036-0-000	-
Landlord & Tenant Eviction Filing Fee (Forfeible Entry & Detainer Court) (\$25)				1100-207-20-000-037-0-000	-
Transient Fee/Appel Fee (\$10)				1100-207-20-000-038-0-000	-
Abstract Fees (\$5)				1100-207-20-000-039-0-000	-
Writ Filing Fee (\$5)				1100-207-20-000-040-0-000	-
Hearing Officer Document (\$1) 1st pg. 25 for each add'l pg)				1100-207-20-000-041-0-000	-
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg)				1100-207-20-000-042-0-000	-
Probable Cause /Writ Hearing Fee (\$20)				1100-207-20-000-043-0-000	-
Death Certificate (\$20 each, each add'l \$3)				1100-207-20-000-044-0-000	-
Preservation of Vital Statistics Fee (\$1 each)				1100-207-20-000-045-0-000	-
Jury Fees (Civil \$22, Criminal \$5)				1100-207-20-000-046-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 2/19/19

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended January 31, 2019

Receipt	Cause #	Date	Offense Date	Charge	Offense Description	Dispt/Judgme nt Date	CCC	CHS	CHSJP	CO	CONST4	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFCNST2	Received Amount	
<u>Based on offense, MVF should be assessed.</u>																																
JP21-2019-00939	CR-0814-10-21	1/30/2019	1/28/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)		01/30/2019	40	3	1	116	5	75.9	-	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	50	328.9	
JP21-2019-00163	CR-3327-11-21	1/8/2019	5/12/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)		01/08/2019	40	3	1	116	-	84.9	5	-	2	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	50	367.9	
JP21-2019-00168	CR-1282-12-21	1/9/2019	3/3/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)		01/09/2019	40	3	1	116	-	75.9	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	50	328.9	
<u>Based on offense, MVF should NOT be assessed.</u>																																
JP21-2019-00162	CR-3324-11-21	1/8/2019	5/12/2011	NO SAFETY BELT		01/08/2019	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	
<u>Based on the disposition date, time payment should be assessed.</u>																																
JP21-2019-00651	CR-3141-15-21	1/23/2019	11/19/2014	ISSUANCE OF BAD CHECK		11/26/2018	0.17	0.01	-	48.63	-	-	-	-	0.01	0.04	0.02	2	-	-	-	-	-	-	0.02	-	-	-	-	-	50.9	
JP21-2019-00325	TR18-7608-J21	1/14/2019	10/22/2018	No Drivers License - When Unlicensed not CDL(#)		11/7/2018	40	3	1	65.9	-	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	-	1	1	-	-	135	
<u>Based on offense, TPDC and TPDS should be assessed.</u>																																
JP21-2019-00116	TR18-8596-J21	1/7/2019	11/13/2018	DISREGARD RED LIGHT-TRAFFIC SIGNAL		01/07/2019	40	3	1	54.9	-	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	-	3	-	155	
JP21-2019-00517	TR18-8713-J21	1/18/2019	11/16/2018	Speeding 10 percent or more above posted speed limit			40	3	1	39	-	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	-	3	-	139.1	

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

March 21, 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 February 2019

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 February 2019 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 February 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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.
- Reviewed 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 MARIAS
JUDGE, 97TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 135TH D.C.

ROSE GUERRA REYNA
JUDGE, 236TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

JOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

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

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

JAIME YJERDIA
JUDGE, 444TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in 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.
- Verified that receipts, 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, were properly completed.
- Verified that cash bonds posted by 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:

Collections for the month of February 2019 totaled \$122,425.38. 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 869 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 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), November 2018 (8), December 2018 (6), and January 2019 (8) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to receipting 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

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

FERNANDO MANCIAS
JUDGE, 97th D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

MARLA CUELLAR
JUDGE, 215th D.C.

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

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319th D.C.

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

ISRAEL RANGH, JR.
JUDGE, 419th D.C.

RENEE R. BETA/COURT
JUDGE, 441st D.C.

JAIME TIVERIA
JUDGE, 464th 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 in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the June 2014 through August 2014 and April 2015 through February 2019 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.

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 April 5, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 430TH D.C.

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

JAMIE TVERJHA
JUDGE, 467TH D.C.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*, Exhibit A, and Action Plan Forms

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 81 st D.C.	FERNANDO MANICIAS JUDGE, 92 nd D.C.	J. R. "BOBBY" FLORES JUDGE, 138 th D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 278 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, 393 rd D.C.	ISRAEL RAMON, JR. JUDGE, 439 th D.C.	RENEE R. BETANCOURT JUDGE, 446 th D.C.	JANIE TIJERINA JUDGE, 464 th D.C.
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**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-19**

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	\$ 40,830.11
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	487.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,839.05
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	606.02
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	2,444.07
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.022		1100-341-10-060-003-0-000	1,236.00
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. DLs, Exp. Insur. Cert., Exp. Adv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	120.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	993.08
Deferred Disposition		C.C.P. Art. 45.051	\$ 672.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 320.18		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	363.61
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	1,023.05
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	150.00
Failure to Appear (\$4)		TRC 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	60.00
Scowflaw Fee (\$20)		TRC 502.010(g)		1100-341-10-140-049-0-000	3,380.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	575.02
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.00
Comprehensive Rehabilitation Fund (\$3)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$3)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	24,359.73
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee- JP (\$6)	196	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,176.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	10,170.54
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,424.07
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,266.50
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,206.05
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	48.10
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/706.007(d)(2)		1100-207-20-000-066-0-000	300.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,960.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	581.02
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	196	GC 51.971 (e)		1100-207-20-000-076-0-000	980.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	3135.09
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees				1100-342-10-060-001-0-000	90.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	4995.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	200.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	43.93
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-063-019-0-000	90.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	8,009.34
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,990.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	\$ -		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	4,900.00		
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 (\$3)		LGC 118.121/118.123 (d)	65.00		
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(g)	-		
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	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 02/3/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 122,445.38

\$ 122,445.38

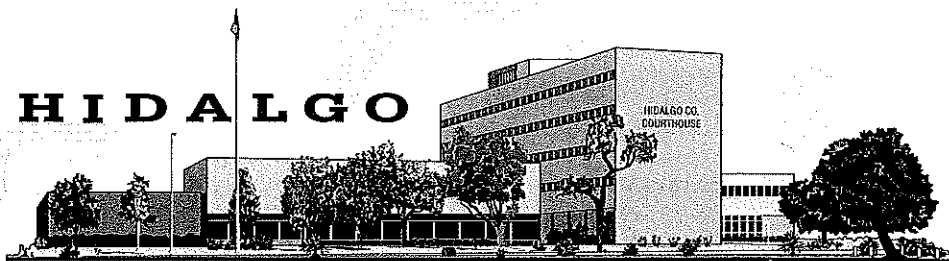
Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended February 28, 2019

Page 1 of 1

Receipt Cause # Date	Offense Date	Charge Offense Description	CCC	CHS	CHSPJ	CMIT	CO	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFCONST2	Received Amount																														
<u>Based on offense, SV50 should NOT be assessed.</u>																																																																	
JP21-2019- CR-0094-01044	03-21	2/4/2019	1/9/2003	NO SAFETY BELT	17	3	-	0.5	25	15	-	5	-	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	-	-	25.00	-	-	-	3	50	-	177																												
<u>Based on offense, MVF should NOT be assessed.</u>																																																																	
JP21-2019- CR-1529-01804	10-21	2/28/2019	3/2/2010	NO SAFETY BELT	40	3	1	-	50	-	51.03	5	-	-	2	-	-	4	4	2	0.10	-	-	-	20	0.6	5.4	-	30	-	-	-	-	3	-	-	221.13																												
JP21-2019- CR-4035-01647	12-21	2/25/2019	10/7/2012	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	-	53	-	51.93	-	-	-	2	-	-	4	4	2	0.10	-	-	-	20	0.6	5.4	5	30	-	-	-	-	3	-	-	225.03																												
<u>Based on offense, MVF should be assessed.</u>																																																																	
JP21-2019- CR-2662-01823	10-21	2/28/2019	5/10/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	116	-	75.9	5	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	50	328.9																													
JP21-2019- CR-1806-01796	11-21	2/28/2019	3/6/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	116	-	84.9	5	-	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	50	367.9																													
JP21-2019- CR-2631-01771	11-21	2/28/2019	4/11/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	116	-	60.9	5	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	263.9																													
JP21-2019- CR-3586-01588	11-21	2/25/2019	5/17/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	116	-	75.9	5	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	50	328.9																													
JP21-2019- CR-1274-01299	12-21	2/12/2019	2/29/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	116	-	84.9	5	-	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	50	367.9																													
<u>TPDC and TPDS should be split \$1.00 each.</u>																																																																	
JP21-2019- CR-0359-01524	14-21	2/22/2019	1/13/2014	NO SAFETY BELT	40	3	1	-	50	-	83.7	5	-	-	2	-	-	4	4	4	-	4	20	6	20	0.6	5.4	-	30	-	25	-	2	3	50	-	362.7																												
JP21-2019- CR-1134-01752	14-21	2/27/2019	2/21/2014	EXPIRED LICENSE PLATES	40	3	1	-	66	-	46.5	5	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	2	-	-	-	201.5																													
JP21-2019- CR-1133-01755	14-21	2/27/2019	2/21/2014	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	66	-	46.53	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	2	-	-	-	201.63																													
<u>Based on offense, STF and UTFC should NOT be assessed.</u>																																																																	
JP21-2019- TR18-01099	10065-J21	2/5/2019	12/21/2018	Operate Unregistered Motor Vehicle	40	3	1	-	69	-	-	5	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	30	-	-	1	1	3	-	-	-	171																													
<u>Based on offense, child safety fee-school zone should be assessed.</u>																																																																	
JP21-2019- TR19-01530	0633-J21	2/22/2019	1/11/2019	Fail to Stop/Remain Stopped for School Bus	40	3	1	-	500	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	3	-	-	602.1																													
<u>Delinquent was over assessed \$46.15.</u>																																																																	
JP21-2019- TR18-01071	0762-J21	2/4/2019	1/27/2018	Passed Stationary Emergency Vehicle	40	3	1	-	-	-	96.63	-	5	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	-	-	1	1	3	-	-	218.73																												

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

March 8, 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 January 2019

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 January 2019 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 January 2019. 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. SWOLETERRY
JUDGE, 32ND D.C.

FERNANDO MANCIA
JUDGE, 32ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 201ST D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 375TH 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.

JAIME TIJERINA
JUDGE, 464TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in 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 that cash bonds posted by 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 January 2019 were \$171,339.10. 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 1145 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 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), November 2018 (9), and December 2018 (6) are pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

Recommendation:

Management should ensure that 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 in *Odyssey* within three days of notification.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANICAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 133TH D.C.

ROSE GUERRA REYNA
JUDGE, 294TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

HOE GONZALEZ
JUDGE, 350TH 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.

JAIME TILERDIA
JUDGE, 461ST D.C.

Observation No. 2:

Copies of the January 2015 through January 2019 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 19 of 21 days were deposited at the bank 2 to 4 days after collections were receipted. According to the Court Coordinator, deposits are not made daily due to limited staff and a heavy workload.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY
JUDGE, 32nd D.C.

FERNANDO MANCIAS
JUDGE, 33rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 119th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 319th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 335th D.C.

L. KEHO VASQUEZ
JUDGE, 348th D.C.

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

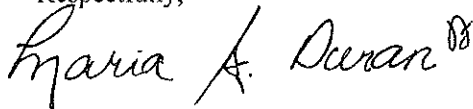
RENEE R. BETANCOURT
JUDGE, 448th D.C.

JAIME TIJERINA
JUDGE, 461th D.C.

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 March 15, 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. SINGLETERRY
JUDGE, 92ND D.C.

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OVERSEER

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JUDGE, 410TH D.C.

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JUDGE, 449TH D.C.

JAIME TLERINA
JUDGE, 464TH D.C.

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2019 JP Pct. 2, PL. 2
Observation No. 1	We noted that 14 of 1145 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 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), November 2018 (9), and December 2018 (6) 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 January 2019 JP Pct. 2, PL. 2
Observation No. 2	Copies of the January 2015 through January 2019 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 January 2019 JP Pct. 2, PL. 2
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.
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 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

City: PHARR, TX
Hidalgo County, Texas

TOTAL CASH COLLECTED (Receipts #s) JP2-2 2019-00001 THRU JP2-2 2019-01117 \$ 171,339.10 ✓
X9-a

LESS: COST ON DEPOSIT 0.00 - 47✓

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - x7 ✓

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

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

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

$$\begin{array}{r} \$ \quad 171,339.10 \quad \times 3 \\ \hline 171,689.10 \quad (A) \\ \hline \$ \quad 171,339.10 \\ (350.00) \quad 0.00 \\ \hline \end{array}$$

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 171,339.10	B,
Add: Previous Month's Bond Overtransfer Oct 2016	50.00	E.P.B.
Add: HCSO Monthly "D" Collections Report July 2016	300.00 \$0.00	X4-b
Total Remittances Made to the County Treasurer	\$ 171,689.10 ~~171,339.10~~	(A)

PREPARED BY: 

DATE: 2-1-19

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: ex 2.22.19 Up

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

REVISÉD: 01/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: JAN./2019

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

City: PHARR, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-331-10-064-000-0-000	\$ 56,024.75
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	183.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	1,175.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 23.093 (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	2,657.11
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	881.73
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,538.82
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	1,770.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL, Exp Insp Cert, Exp Mr Reg)		TRC Sec 548.005, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	4,058.55
Deferred Disposition		C.C.P. Art. 45.051	3,890.40		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	168.15		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	529.04
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	1,741.18
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	2,765.57
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	44.00
Scowlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,766.20
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	870.70
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	35,336.16
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP (\$6)	193	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,158.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	17,351.83
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3,526.82
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,761.20
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,763.41
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	68.14
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.50
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	220.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,930.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	870.70
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	193	GC 51.971 (a)		1100-207-20-000-076-0-000	965.00
ARREST WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	4,266.97
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	15.00
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	10.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	675.00
Precinct #2				1100-342-10-292-000-0-000	12,155.00
Precinct #3				1100-342-10-293-000-0-000	300.00
Precinct #4				1100-342-10-294-000-0-000	10.00
Precinct #5				1100-342-10-295-000-0-000	75.00
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	50.00
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	2.00
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	66.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,112.37
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,965.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	4,825.00		
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)	30.00		
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	-		
Proable 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 addtl \$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 304.1(b)/CCP 102.004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 171,339.10

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 2.22.19

3/4/19
3/7/19

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended January 31, 2019

Page 1 of 1

Receipt	Cause #	Date	Offense Date	Charge	Offense Description	CCC	CHS	CHS/P	CO	CRF	CSF	DD	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	UTFC	WFPREC22	Received Amount
<u>Court costs should be assessed.</u>																																	
JP22-2019-00094	CR3994-09-2	1/4/2019	5/21/2009	ALLOW CHILD TO RIDE NOT SECURED BY SAFETY BELT		-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	50	-	-	-	-	120
<u>Based on offense, MVF should NOT be assessed.</u>																																	
JP22-2019-00384	CR1758-11-2	1/11/2019	3/2/2011	PASSENGER NOT SECURED BY A SAFETY BELT		40	3	1	50	-	-	-	75.03	5	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	-	3	50	325.13
JP22-2019-00881	CR0200-12-2	1/25/2019	12/26/2011	NO SAFETY BELT		40	3	1	50	-	-	-	75.03	5	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	-	3	50	325.13
<u>Based on offense, MVF should be assessed.</u>																																	
JP22-2019-00166	CR2891-11-2	1/7/2019	5/17/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)		40	3	1	66	-	-	-	54.9	5	-	2	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	237.9
JP22-2019-00403	CR5647-11-2	1/11/2019	10/28/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)		40	3	1	166	-	-	-	90.9	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	50	393.9
JP22-2019-00820	CR3133-13-2	1/23/2019	5/6/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)		40	3	1	66	-	-	-	45.9	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	198.9
<u>LTF should be assessed.</u>																																	
JP22-2019-00221	IBC17-0100-J22	1/8/2019	4/23/2016	Issuance of a Bad Check		-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	
<u>Delinquent was over assessed \$96.00. In addition, LTF was under assessed.</u>																																	
JP22-2019-00165	TRU17-0157-J22	1/7/2019	3/21/2017	Parent Contributing to Non-Attendance		12.4	0.93	0.31	-	-	6.2	-	48.37	-	-	0.62	1.24	1.24	-	-	-	-	-	6.2	0.2	1.67	-	-	0.31	0.31	-	-	80
<u>Based on offense, STF and UTFC should NOT be assessed.</u>																																	
JP22-2019-00361	TR17-7612-J22	1/10/2019	11/30/2017	OPERATE UNREGISTERED MOTOR VEHICLE, TRAILER, SEMITRAILER (SPECIFY)		40	3	1	69	-	-	-	-	-	5	2	4	4	2	-	-	-	-	20	0.6	5.4	30	-	1	1	3	-	191
<u>Based on the deferred disposition fee, CRF should NOT be assessed. Please adjust CRF to deferred disposition.</u>																																	
JP22-2019-00677	TR18-9013-J22	1/18/2019	11/1/2018	SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	3	1	-	12.5	-	12.5	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	1	1	3	-	127.1
JP22-2019-00151	TR18-10027-J22	1/4/2019	11/21/2018	SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	3	1	-	12.5	-	12.5	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	1	1	3	-	127.1
JP22-2019-00998	TR18-10410-J22	1/29/2019	11/30/2018	SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	3	1	-	12.5	-	12.5	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	1	1	3	-	127.1
JP22-2019-00999	TR18-10411-J22	1/29/2019	11/30/2018	SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	3	1	-	12.5	-	12.5	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	1	1	3	-	127.1
<u>Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines.</u>																																	
JP22-2019-00314	TR18-7183-J22	1/9/2019	9/20/2018	Speeding 10 percent or more above posted speed limit		23.16	1.74	0.58	144	-	-	-	-	-	2.9	1.16	2.32	2.32	-	0.06	-	-	-	-	0.35	3.13	17.38	-	0.58	0.58	1.74	-	202

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

March 8, 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 January 2019

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 January 2019 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 January 2019. 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.

FERRUJANO MARCHIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 296TH D.C.

MARLA CUELLAR
JUDGE, 376TH D.C.

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

HOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 381ST D.C.

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

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

JANIE TJERHIA
JUDGE, 464TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued 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 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 that cash bonds posted by 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 January 2019 were \$133,629.83. 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 1004 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. 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 in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the January 2015 through January 2019 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 H. SINGLETERRY
JUDGE, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 246TH D.C.

MARIA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

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JUDGE, 394TH D.C.

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JUDGE, 436TH D.C.

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JUDGE, 449TH D.C.

JAIME TIJERINA
JUDGE, 464TH 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 the January 2019 *Monthly Report* was submitted to the County Auditor's Office 6 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time due to a heavy workload.

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.

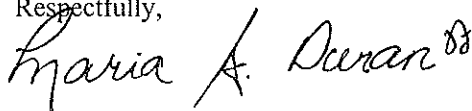
Recommendation:

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 for the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by March 15, 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. SMOLETTY JUDGE, 92 ND D.C.	FERNANDO MANCINAS 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, 279 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 TH D.C.	NOE GONZALEZ JUDGE, 319 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO VASQUEZ JUDGE, 319 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	JAIIME TUERNA JUDGE, 464 TH D.C.
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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2019- JP Pct. 3, Pl. 1
Observation No. 1	We noted that 6 of 1004 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.
Recommendation No. 1	Management should ensure that the pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the 6 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 January 2019- JP Pct. 3, Pl. 1
Observation No. 2	Copies of the January 2015 through January 2019 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

1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398</
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ABC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

$$\begin{array}{r} \$ \quad 133,629.83 \\ \times 3 \\ \hline \end{array}$$

$$\begin{array}{r} 133821.06_{OK} \\ \$ \quad 133,821.06 \\ \hline \end{array}$$

$$\begin{array}{r} (19183) - (19123) \\ \hline 60 \end{array}$$

4.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

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 Fine (Local Fine)		LGC 118.004, PC 12.23		1200-341-10-065-000-0-000	40,737.62
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	21.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (b)		1100-207-20-000-028-0-000	330.03
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (d)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.003 (d) 1 (A)		1100-207-20-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courtroom Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,865.44
Courtroom Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	621.84
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.013		1243-341-10-060-000-0-000	2,487.26
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 131.103 (d)		1100-341-10-060-001-0-000	460.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 131.103 (d)		1100-341-10-060-002-0-000	115.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,260.00
Motor Vehicle Adm. Fee (\$10-\$20) (minimum Fee for Exp. Lic. Exp. Imp. Conv. Exp. No. Exp.)		TRC Sec 518.003, 521.026, 502.407		1100-341-10-060-004-0-000	80.00
Special Fees					
Deferred Disposition					
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051	1,012.90	1100-341-10-060-009-0-000	373.09
Support of Judiciary Fund (\$ 60)		C.C.P. Art. 45.051 (f)	208.15	1100-341-10-060-000-0-000	1,088.44
Triffle Fee (\$3)		TRC 542.403		1100-341-10-060-011-0-000	295.37
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-012-0-000	-
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-013-0-000	5,100.00
Scofflaw Fee (\$20)		TRC 502.00(a)		1100-341-10-060-013-0-000	608.81
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-003-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-010-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-011-0-000	-
Law Enforcement Education Fund (\$1, \$1, \$1-\$50, \$3-\$50)		TRC 542.403		1100-207-20-000-031-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 545.412 (b-1)		1100-207-20-000-005-0-000	575.00
Time Payment - @30% OF \$25.00 (\$12.50)		LGC 131.103 (b)		1100-207-20-000-007-0-000	-
Juvenile Crime and Delinquency Fund (\$2.5, \$5.50)		C.C.P. Art. 102.075(a)		1100-207-20-000-008-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-009-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a)		1100-207-20-000-015-0-000	24,872.60
Consolidated Court Costs Fund (\$17)		CP 102.073 (a) 3/LGC 131.102		1100-207-20-000-017-0-000	-
Compensation Victims Of Crime Fund (\$3, \$5, \$13, \$35)		C.C.P. Art. 102.015		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$50)		Govt. Code Sec. 56.001 (b)		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	1,872.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-033-0-000	10,884.55
Jug Service Fee (\$4)		C.C.P. Art. 102.045		1100-207-20-000-034-0-000	2,487.26
Support of Judiciary Fund (\$5.40)		LGC 131.103		1100-207-20-000-037-0-000	3,357.90
Birth Certificate Fee (\$1.80)		C.C.P. Art. 45.051 (e-1)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		LGC 131.107(d) 102.023		1100-207-20-000-061-0-000	1,243.63
Indigent Defense Representation Fund (\$2)		C.C.P. Art. 102.020(c)		1100-207-20-000-062-0-000	48.38
Moving Violation Fee (\$0.10)		TRC 545.412 (b-1)		1100-207-20-000-065-0-000	(0.15)
Safety Seat Violation Fee (\$0.15)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-070-0-000	3,120.00
Electronic Filing Fee - Civil (\$10)		GC 101.141(d) 31.851		1100-207-20-000-073-0-000	608.81
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-074-0-000	-
Texas Home Visiting Program Contribution (\$5)		HSC 191.004/8/9/LGC 118.018 (e)		1100-207-20-000-076-0-000	1,560.00
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-019-0-000	2,854.07
ARREST / WARRANT FEES- STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-020-0-000	-
T.A.B.C. (\$3, \$5, \$35, \$50)		LGC 118.131		1100-342-10-060-001-0-000	200.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-342-10-060-002-0-000	-
Texas Compulsory Criminal Investigators				1100-342-10-060-003-0-000	-
ARREST / WARRANT / SERVICE FEES- COUNTY					
Shorliff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-004-0-000	-
Precinct #2				1100-342-10-060-005-0-000	-
Precinct #3				1100-342-10-060-006-0-000	6,400.00
Precinct #4				1100-342-10-060-007-0-000	-
Precinct #5				1100-342-10-060-008-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Brand Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Pric Marshal Fee				1100-342-10-060-004-0-000	-
Due to Others				1100-342-10-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies				1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	26.00
Due to Others				1100-202-00-000-011-0-000	-
Resignation				1100-202-00-000-011-0-000	-
Failure to Appear- Omnibus (\$6)				1100-202-00-000-011-0-000	-
Delinquent Attorney Fee				1100-202-00-000-011-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)				1100-202-00-000-011-0-000	7,800.00
Desk Claim Fee (Justice Court Filing Fee) (\$25)				1100-202-00-000-011-0-000	-
Landlord & Tenant Division Filing Fee (Forfeiture Entry & Deed/Lease) (\$25)				1100-202-00-000-011-0-000	-
Transcript Fees (\$10)				1100-202-00-000-011-0-000	-
Abstract Fees (\$5)				1100-202-00-000-011-0-000	-
With Filing Fee (\$5)				1100-202-00-000-011-0-000	-
Issuing other Document (\$1 1st pg, .25 for each add'l pg)				1100-202-00-000-011-0-000	-
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)				1100-202-00-000-011-0-000	-
Probable Cause Tow Hearing Fee (\$20)				1100-202-00-000-011-0-000	-
Birth Certificates (\$22 each, \$5.20 local)				1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)				1100-341-10-060-001-0-000	72.00
Preservation of Vital Statistics Fee (\$1 each)				1100-341-10-060-008-0-000	7.00
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-006-0-000	22.00

AUDITED BY: THE HIDALGO
COUNTY AUDITORS OFFICE
DATE: 12-20-19 3419

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: 133,020.83

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended January 31, 2019

Page 1 of 1

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Appear By Date	Plea Date	Disp/Judgment Date	CCC	CHS	CHSJ	CO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TCCI	TPDC	TPDS	UTFC	WARr	WFCNST3	WFPREC31	Receipted Amount	
<u>Based on offense, STF and UTFC should NOT be assessed.</u>																																
JP31-2019-00079	CR10-01524-J31	1/4/2019	2/16/2010	SELL W/O PERMIT	6/17/2016	2/24/2015	01/04/2019	40	3	1	500	195	-	-	2	4	4	2	-	-	0.6	5.4	30	5	-	-	3	50	-	-	845	
<u>Based on offense, MVF should be assessed.</u>																																
JP31-2019-00814	CR10-04855-J31	1/29/2019	7/29/2010	DRIVING WHILE LICENSE SUSPENDED	8/8/2010	1/29/2019	01/29/2019	40	3	1	66	60.9	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	50	-	263.9	
<u>Based on offense, MVF, STF, and UTFC should be assessed.</u>																																
JP31-2019-00833	TR19-0900-J31	1/29/2019	11/24/2018	DISREGARD RED LIGHT-TRAFFIC SIGNAL	12/7/2018	1/29/2019	01/29/2019	40	3	1	65.9	-	-	5	2	4	4	2	-	-	0.6	5.4	-	-	1	1	-	-	-	-	134.9	
<u>Based on offense, MVF should NOT be assessed.</u>																																
JP31-2019-00709	CR12-0675-J31	1/24/2019	1/20/2012	NO SAFETY BELT	1/30/2012	1/24/2019	01/24/2019	40	3	1	50	51.03	5	-	2	4	4	2	0.1	20	0.6	5.4	30	-	-	-	3	-	-	-	221.13	
<u>Based on the disposition date, time payment should be assessed.</u>																																
JP31-2019-00319	CR12-0658-J31	1/14/2019	1/18/2012	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 55 MPH/30 MPH	1/28/2012	2/21/2012	05/24/2012	40	3	1	75	73.53	5	-	2	4	4	2	0.1	20	0.6	5.4	30	-	-	-	3	-	-	50	318.63	
JP31-2019-00105	TR18-10945-J31	1/7/2019	7/24/2018	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	10/15/2018	8/22/2018	10/22/2018	40	3	1	99	-	-	5	2	4	4	2	-	20	0.6	5.4	30	-	1	1	3	50	-	-	271	

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

March 21, 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 February 2019

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 February 2019 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 February 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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.
- Reviewed 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. BRIGLEYTERRY
JUDGE, 31ST D.C.

FERNANDO MANCIAS
JUDGE, 31ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 26TH D.C.

MARLA CUELLAR
JUDGE, 37TH D.C.

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

HOE GONZALEZ
JUDGE, 31ST D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 36TH D.C.

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

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

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

JAIME TIJERINA
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 were issued sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Aliso'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.
- Verified that receipts, 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, were properly completed.
- Verified that cash bonds posted by 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:

Collections for the month of February 2019 totaled \$177,272.85. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 15 of 1134 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. 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 in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the January 2015 through February 2019 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, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 284 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, 381 ST D.C.	L. KENO VASQUEZ JUDGE, 393 RD D.C.	ISRAEL RAMON, JR. JUDGE, 436 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAIME TIJERINA JUDGE, 464 TH D.C.
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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 the February 2019 *Monthly Report* was submitted to the County Auditor's Office 2 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time due to a heavy workload and limited staff.

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.

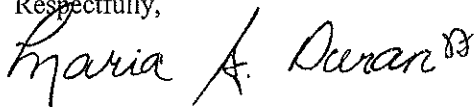
Recommendation:

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 for the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by April 5, 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. BIVOLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCHAS JUDGE, 83 RD D.C.	J.R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 205 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	HOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	JAIME TIJERINA JUDGE, 449 TH D.C.
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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-19

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2019-00976 ⁰⁰⁹⁷⁷ THRU JP31-2019-02066 ⁰²⁰⁶⁷ \$ 177,272.85 ✓
x9-a1

LESS: COST ON DEPOSIT 0.00 - x7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 177,272.85 x3

Less: Total amount of remittances to County Treasurer (From Part II) 177,272.85 (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 177,081.62

-191.23

(0.00) x4-a21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>177,081.62</u>	177,272.85 ✓
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>177,081.62</u>	177,272.85 (A)

PREPARED BY: Debra Gonzalez DATE PREPARED: 3/1/2019 16:53

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

Justice of the Peace
JUSTICE OF THE PEACE

3-4-2019
DATE

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 2/3/19 3/20/19

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	\$ 58,379.62
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	856.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	925.03
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educa. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,552.99
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	849.03
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,403.99
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	371.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	92.75
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,720.52
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL; Exp. Ins. Cert; Exp. Mv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	110.00
Special Fees				1100-341-10-065-000-0-000	1,383.65
Deferred Disposition		C.C.P. Art. 45.051	1,195.50		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	188.15		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	509.42
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,330.96
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	470.37
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	8,621.85
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	819.64
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	463.75
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	34,040.04
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)	178	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,068.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,309.67
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3,395.99
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,584.62
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,700.01
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	65.79
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,780.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	819.64
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	178	GC 51.971 (a)		1100-207-20-000-076-0-000	890.00
ARREST / WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	3,939.52
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST / WARRANT / SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	210.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	5,273.17
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	300.00
District Attorney Fees				1100-341-10-060-007-0-000	100.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	26.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	18,149.26
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,503.75
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	4,450.00		
Landlord & Tenant Eviction Filing Fee (Foreclosure Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document (\$1 1st pg, .25 for each addtl pg)		LGC 118.121/118.123 (e)	3.75		
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)(4)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (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	66.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (f)	-	1100-341-10-060-008-0-000	5.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b); CCP 102.094		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 177,272.85

AUDITED BY: THE HIDALGO
COUNTY AUDITORS OF FINE
DATE: 02/19/19

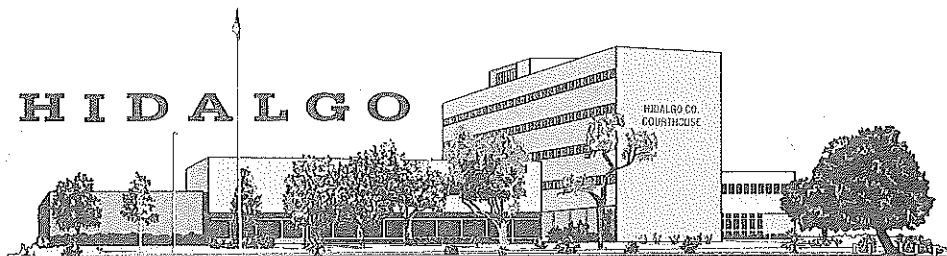
2/19/19

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended February 28, 2019

Receipt LTF should be assessed.	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CPFCNST3	CRF	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFCNST3	WFPREC31	Receipted Amount				
JP31-2019-01201	CR08-04533-J31	2/8/2019	6/25/2008	FAIL TO DISPLAY DRIVER'S LICENSE	-	-	-	46	50	-	42.3	-	-	-	-	-	-	-	20	-	-	-	-	-	25	-	-	-	-	-	-	-	183.3				
<u>Based on offense, MVF should NOT be assessed.</u>																																					
JP31-2019-01755	CR10-01765-J31	2/25/2019	3/2/2010	NO SAFETY BELT	40	3	1	50	-	-	66.03	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	3	50	-	286.13				
JP31-2019-01029	CR11-04864-J31	2/4/2019	9/7/2011	NO VALID INSPECTION CERTIFICATE	40	3	1	53	-	-	51.93	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	-	225.03				
JP31-2019-01100	CR11-05059-J31	2/4/2019	9/12/2011	NO VALID INSPECTION CERTIFICATE	40	3	1	53	-	-	51.93	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	-	225.03				
JP31-2019-01259	TR19-1432-J31	2/11/2019	1/14/2019	OPERATE UNREGISTERED MOTOR VEHICLE, TRAILER, SEMITRAILER (SPECIFY)	40	3	1	10	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	79.1				
<u>Based on offense, MVF should be assessed.</u>																																					
JP31-2019-01183	CR11-00592-J31	2/7/2019	1/21/2011	DRIVING WHILE LICENSE INVALID	40	3	1	66	-	-	60.9	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	263.9				
JP31-2019-02012	CR11-05753-J31	2/28/2019	10/11/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	45.9	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	198.9				
JP31-2019-01795	CR13-2539-J31	2/26/2019	7/1/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	68.4	-	-	2	4	4	2	-	20	0.6	5.4	5	-	-	25	-	-	-	-	-	-	50	296.4				
JP31-2019-01262	TR16-15556-J31	2/11/2019	11/29/2016	Equipment Violation - Lamps and Reflectors (Inoperable/Obscured)	40	3	1	102	-	-	67.2	-	5	2	4	4	2	-	20	0.6	5.4	-	-	30	-	-	1	1	-	3	-	-	291.2				
<u>Based on offense, STF and UTFC should NOT be assessed.</u>																																					
JP31-2019-01104	TR16-0695-J31	2/5/2019	10/20/2015	CDL- NO COMMERCIAL DRIVER LICENSE	40	3	1	99.9	-	-	66.6	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	1	1	-	3	-	-	288.6				
<u>Time payment was under assessed.</u>																																					
JP31-2019-02017	TR16-13461-J31	2/28/2019	10/21/2016	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	175	-	-	79.95	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	2.5	-	1	1	-	-	-	-	346.45				
<u>Based on offense, county fine and CRF should be split 50% each.</u>																																					
JP31-2019-01424	TR19-1395-J31	2/15/2019	12/13/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	13.4	-	12.5	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	-	128				
<u>Indigent defense representation fund was over assessed.</u>																																					
JP31-2019-01050	CRNT19-0007-J31	2/4/2019	12/31/2018	Possession of Drug Paraphernalia	40	3	1	58	-	-	-	-	-	4	4	4	2	-	-	0.6	5.4	-	5	-	-	-	1	1	-	-	-	-	129				
<u>Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines.</u>																																					
JP31-2019-00992	TR19-1254-J31	2/1/2019	1/3/2019	PARENT/GUARDIAN PERMIT UNLICENSED MINOR TO DRIVE	-	-	-	112.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112.1					
<u>Delinquent was under assessed \$5.77.</u>																																					
JP31-2019-01858	TR17-18389-J31	2/27/2019	9/5/2017	Speeding 10 percent or more above posted speed limit	40	3	1	60	-	-	54.63	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	30	2.5	10	1	1	12.5	3	-	-	261.73				

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 21, 2019

The Honorable Juan "J.J." Peña
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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 the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date of December 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.

FERMINO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 205TH 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.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in 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 \$87,103.86. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 29 of 501 transactions contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered into *Odyssey*. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of March 2015 (11), April 2015 (59), May 2015 (13), June 2015 (70), August 2015 (81), September 2015 (69), October 2015 (126), November 2015 (40), December 2015 (26), January 2016 (10), February 2016 (9), March 2016 (30), April 2016 (31), May 2016 (23), June 2016 (16), July 2016 (23), August 2016 (33), September 2016 (17), October 2016 (21), November 2016 (12), December 2016 (6), January 2017 (1), February 2017 (2), March 2017 (5), April 2017 (4), May 2017 (3), June 2017 (6), July 2017 (7), August 2017 (8), September 2017 (7), October 2017 (6), November 2017 (7), December 2017 (16), January 2018 (6), February 2018 (12), March 2018 (5), April 2018 (7), May 2018 (7), June 2018 (1), July 2018 (7), August 2018 (38), September 2018 (26), October 2018 (25), and November 2018 (46) are still pending to be completed. The Court Coordinator and other staff are actively working on the adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification. Furthermore, the Justice of the Peace is required to enter the disposition date (judgment date) in *Odyssey* to facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector.

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 91st D.C.

J.R. "BOBBY" FLORES
JUDGE, 119th D.C.

ROSE GUERRA REYNA
JUDGE, 259th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NDE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense 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 2014 through June 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, incorrect copies of the April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 OCA reports were 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*, *Schedule of Receipts and Deposits* form, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

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

Recommendation:

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

Observation No. 3:

We noted that 7 cash bonds (see Exhibit B) posted in September 2015 and October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bonds have not been forfeited due to issues encountered with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

HALDGO COUNTY DISTRICT JUDGES

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

FERMINANDO MANCINAS
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 119th D.C.

ROSE GUERRA REYNA
JUDGE, 206th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NORE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KEND VASQUEZ
JUDGE, 399th D.C.

ISRAEL RADON, JR.
JUDGE, 419th D.C.

HEHEER BETANCOURT
JUDGE, 449th D.C.

Recommendation:

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

Observation No. 4:

We noted that collections for 4 of 13 days were deposited at the bank 2 to 4 days after collections were receipted. The Court Coordinator was not able to provide an explanation since this occurred during the previous administration.

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

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

Recommendation:

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

Observation No. 5:

We noted that 12 of 13 Close-out Reports were submitted to the County Treasurer's Office 2 to 14 days after the bank deposit was made. The Court Coordinator was not able to provide an explanation since this occurred during the previous administration.

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

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

Recommendation:

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

Observation No. 6:

We noted that the December 2018 *Monthly Report* was submitted to the County Auditor's Office 29 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late since new staff was preparing the *Monthly Report*. In addition, the new staff did not immediately have access to *Odyssey* to generate reports.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCHAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 256th 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.

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

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

FENEE R. BETANCOURT
JUDGE, 445th D.C.

Observation No. 7:

We noted that 41 of 154 online credit card transactions were receipted 6 to 12 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 under previous management and therefore can only speculate that it was due to being under staffed.

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.

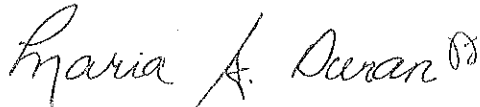
Recommendation:

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

Please provide written management responses to the observations noted above by Friday, March 8, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*, Exhibit A, and Exhibit B

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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MARIO E. RAMIREZ, JR.
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NICOLE DONAZALEZ
JUDGE, 376TH D.C.
OVERSEER

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JUDGE, 383RD D.C.

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

ISRAEL RAMON, JR.
JUDGE, 139TH D.C.

RENEE R. BETANCOURT
JUDGE, 419TH D.C.

...and that the LEAF should be assigned by \$1 in addition, LEOA \$1 should not have been assigned.

[illegible]

Page 2 of 3

Exhibit A - December 2018

Judice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended December 31, 2013

Page 3 of 3

Case No.	Case Title	Case Description	ARR	CRF	CHSA	CHSP	CP	CMIT	CO	DOLLFL	CRF	CPSP2	CVC/DEL	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCFT	JSF	LEMI	LEOA	LEOCE				OMNIS				WFDPS				WFSO	
																									LTF	MVF	OCL	DMNV	OMNIV	OVER	SCOF	SJFC	SJFS	SO	STF	TP	TPDC	TPDS
1	100																																					

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of December 31, 2018

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
			Total	232.80

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

Judge: Juan "J. J." Peña
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP32-2018-10624</u> THRU <u>JP32-2018-11096</u>	\$	<u>87,103.86</u>	X10-A
LESS: COST ON DEPOSIT			- <u>87</u>	
ADD: COST ON DEPOSIT LIQUIDATED			- <u>87</u>	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$	<u>87,103.86</u>	X7
Less: Total amount of remittances to County Treasurer (From Part II)		\$	<u>77,336.66</u>	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$	<u>87,335.86</u>	
		\$	<u>232.50</u> (232.00)	X4-A7
			<u>38</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>87,103.86</u>	b1
Add: Previous Month's Bond Overtransfer Sept '15, Oct '16 ✓	\$ <u>232.50</u> 232.00	6x B
Add: HCSO Monthly "D" Collections Report	-	
Total Remittances Made to County Treasurer	\$ <u>87,335.86</u>	(A)

PREPARED BY: Diana Polanco DATE PREPARED: 01/29/19

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

JUSTICE OF THE PEACE

DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.091)

COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 10/18

RECEIVED

1/1/2019

HIDALGO COUNTY, TEXAS
COUNTY AUDITOR

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

Judge: Juan V. J. Peña
Predicted No. 3 Place No. 2

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	# Inmate Filed	Statute Reference	Amount of Asset Collected	Off. Acct No.	Am't Collected
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	\$
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	29,712.30
No Safety Belt 50% Fine (State Fine)		TRC 515.412, 515.413 (f)		1100-207-20-000-028-0-000	400.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines:		Fine Code § 23.093 (g) 1 (A)		1100-207-30-000-000-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(S)		C.C.P. Art. 102.017 (b)		1241-341-10-066-001-0-000	1,313.70
Courthouse Security Fund JP (S)		C.C.P. Art. 102.017		1243-341-10-066-000-0-000	433.90
Justice Court Technology Fund (S)		C.C.P. Art. 102.0173		1243-341-10-066-000-0-000	1,747.60
Time Payment - @10% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	3 D. 000 -
Time Payment - @10% OF \$25.00 (\$2.50)		LGC 133.103 (d)		1100-341-10-060-002-0-000	71.50
Administrative Local Transaction Fee (S2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	878.04
Motor Vehicle Adm. Fee (\$10-\$20) (one-time fee for 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th, 10th, 11th, 12th)		TRC Sec 518.605, 521.024, 512.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-066-000-0-000	840.80
Deferred Disposition					
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 43.05110	840.80		
Support of Judiciary Fund (S60)		LGC 133.105		1100-341-10-060-009-0-000	260.34
Traffic Fee (S3)		TRC 342.403		1100-341-10-060-011-0-000	833.70
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	262.00
Failure to Appear (S4)		TRC 706.006/706.007/706.008/706.009/706.010/706.011/706.012/706.013/706.014/706.015/706.016/706.017/706.018/706.019/706.020/706.021/706.022/706.023/706.024/706.025/706.026/706.027/706.028/706.029/706.030/706.031/706.032/706.033/706.034/706.035/706.036/706.037/706.038/706.039/706.040/706.041/706.042/706.043/706.044/706.045/706.046/706.047/706.048/706.049/706.050/706.051/706.052/706.053/706.054/706.055/706.056/706.057/706.058/706.059/706.060/706.061/706.062/706.063/706.064/706.065/706.066/706.067/706.068/706.069/706.070/706.071/706.072/706.073/706.074/706.075/706.076/706.077/706.078/706.079/706.080/706.081/706.082/706.083/706.084/706.085/706.086/706.087/706.088/706.089/706.090/706.091/706.092/706.093/706.094/706.095/706.096/706.097/706.098/706.099/706.100/706.101/706.102/706.103/706.104/706.105/706.106/706.107/706.108/706.109/706.110/706.111/706.112/706.113/706.114/706.115/706.116/706.117/706.118/706.119/706.120/706.121/706.122/706.123/706.124/706.125/706.126/706.127/706.128/706.129/706.130/706.131/706.132/706.133/706.134/706.135/706.136/706.137/706.138/706.139/706.140/706.141/706.142/706.143/706.144/706.145/706.146/706.147/706.148/706.149/706.150/706.151/706.152/706.153/706.154/706.155/706.156/706.157/706.158/706.159/706.160/706.161/706.162/706.163/706.164/706.165/706.166/706.167/706.168/706.169/706.170/706.171/706.172/706.173/706.174/706.175/706.176/706.177/706.178/706.179/706.180/706.181/706.182/706.183/706.184/706.185/706.186/706.187/706.188/706.189/706.190/706.191/706.192/706.193/706.194/706.195/706.196/706.197/706.198/706.199/706.200/706.201/706.202/706.203/706.204/706.205/706.206/706.207/706.208/706.209/706.210/706.211/706.212/706.213/706.214/706.215/706.216/706.217/706.218/706.219/706.220/706.221/706.222/706.223/706.224/706.225/706.226/706.227/706.228/706.229/706.230/706.231/706.232/706.233/706.234/706.235/706.236/706.237/706.238/706.239/706.240/706.241/706.242/706.243/706.244/706.245/706.246/706.247/706.248/706.249/706.250/706.251/706.252/706.253/706.254/706.255/706.256/706.257/706.258/706.259/706.260/706.261/706.262/706.263/706.264/706.265/706.266/706.267/706.268/706.269/706.270/706.271/706.272/706.273/706.274/706.275/706.276/706.277/706.278/706.279/706.280/706.281/706.282/706.283/706.284/706.285/706.286/706.287/706.288/706.289/706.290/706.291/706.292/706.293/706.294/706.295/706.296/706.297/706.298/706.299/706.300/706.301/706.302/706.303/706.304/706.305/706.306/706.307/706.308/706.309/706.310/706.311/706.312/706.313/706.314/706.315/706.316/706.317/706.318/706.319/706.320/706.321/706.322/706.323/706.324/706.325/706.326/706.327/706.328/706.329/706.330/706.331/706.332/706.333/706.334/706.335/706.336/706.337/706.338/706.339/706.340/706.341/706.342/706.343/706.344/706.345/706.346/706.347/706.348/706.349/706.350/706.351/706.352/706.353/706.354/706.355/706.356/706.357/706.358/706.359/706.360/706.361/706.362/706.363/706.364/706.365/706.366/706.367/706.368/706.369/706.370/706.371/706.372/706.373/706.374/706.375/706.376/706.377/706.378/706.379/706.380/706.381/706.382/706.383/706.384/706.385/706.386/706.387/706.388/706.389/706.390/706.391/706.392/706.393/706.394/706.395/706.396/706.397/706.398/706.399/706.400/706.401/706.402/706.403/706.404/706.405/706.406/706.407/706.408/706.409/706.410/706.411/706.412/706.413/706.414/706.415/706.416/706.417/706.418/706.419/706.420/706.421/706.422/706.423/706.424/706.425/706.426/706.427/706.428/706.429/706.430/706.431/706.432/706.433/706.434/706.435/706.436/706.437/706.438/706.439/706.440/706.441/706.442/706.443/706.444/706.445/706.446/706.447/706.448/706.449/706.450/706.451/706.452/706.453/706.454/706.455/706.456/706.457/706.458/706.459/706.460/706.461/706.462/706.463/706.464/706.465/706.466/706.467/706.468/706.469/706.470/706.471/706.472/706.473/706.474/706.475/706.476/706.477/706.478/706.479/706.480/706.481/706.482/706.483/706.484/706.485/706.486/706.487/706.488/706.489/706.490/706.491/706.492/706.493/706.494/706.495/706.496/706.497/706.498/706.499/706.500/706.501/706.502/706.503/706.504/706.505/706.506/706.507/706.508/706.509/706.510/706.511/706.512/706.513/706.514/706.515/706.516/706.517/706.518/706.519/706.520/706.521/706.522/706.523/706.524/706.525/706.526/706.527/706.528/706.529/706.530/706.531/706.532/706.533/706.534/706.535/706.536/706.537/706.538/706.539/706.540/706.541/706.542/706.543/706.544/706.545/706.546/706.547/706.548/706.549/706.550/706.551/706.552/706.553/706.554/706.555/706.556/706.557/706.558/706.559/706.560/706.561/706.562/706.563/706.564/706.565/706.566/706.567/706.568/706.569/706.570/706.571/706.572/706.573/706.574/706.575/706.576/706.577/706.578/706.579/706.580/706.581/706.582/706.583/706.584/706.585/706.586/706.587/706.588/706.589/706.590/706.591/706.592/706.593/706.594/706.595/706.596/706.597/706.598/706.599/706.600/706.601/706.602/706.603/706.604/706.605/706.606/706.607/706.608/706.609/706.610/706.611/706.612/706.613/706.614/706.615/706.616/706.617/706.618/706.619/706.620/706.621/706.622/706.623/706.624/706.625/706.626/706.627/706.628/706.629/706.630/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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

March 12, 2019

The Honorable Juan "J.J." Peña
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: *Monthly Fines and Fees Report* for January 2019

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 January 2019 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 January 2019. 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. SINGLETARY
JUDGE, 82ND D.C.

FERNANDO MANGIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARIA CUELLAR
JUDGE, 274TH D.C.

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

NOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

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

JAMIE TIJERINA
JUDGE, 484TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in 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 that cash bonds posted by 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:

Collections for the month of January 2019 totaled \$128,430.64. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 41 of 849 transactions contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of March 2015 (11), April 2015 (59), May 2015 (13), June 2015 (70), August 2015 (81), September 2015 (69), October 2015 (126), November 2015 (40), December 2015 (26), January 2016 (10), February 2016 (9), March 2016 (30), April 2016 (31), May 2016 (23), June 2016 (16), July 2016 (23), August 2016 (33), September 2016 (17), October 2016 (21), November 2016 (12), December 2016 (6), January 2017 (1), February 2017 (2), March 2017 (5), April 2017 (4), May 2017 (3), June 2017 (6), July 2017 (7), August 2017 (8), September 2017 (7), October 2017 (6), November 2017 (7), December 2017 (16), January 2018 (6), February 2018 (12), March 2018 (5), April 2018 (7), May 2018 (7), June 2018 (1), July 2018 (7), August 2018 (38), September 2018 (26), October 2018 (25), November 2018 (46), and December 2018 (29) are still pending to be completed. The Court Coordinator and other staff are actively working on the adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification. Furthermore, the Justice of the Peace is required to enter the disposition date (judgment date) in *Odyssey* to facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector.

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 81 st D.C.	FERNANDO MANCIAS JUDGE, 83 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 139 th D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 nd D.C.	NOE GONZALEZ JUDGE, 376 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 st D.C.	L. KENO VASQUEZ JUDGE, 388 th D.C.	ISRAEL RAMON, JR. JUDGE, 426 th D.C.	RENEE R. BETANCOURT JUDGE, 469 th D.C.	JAMIE TIJERDIA JUDGE, 684 th D.C.
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- 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 in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the January 2014 through June 2014 and September 2014 through January 2019 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 the April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 OCA reports were 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*, *Schedule of Receipts and Deposits* form, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

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

Recommendation:

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

Observation No. 3:

We noted that 7 cash bonds (see Exhibit B) posted in September 2015 and October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bonds have not been forfeited due to issues encountered with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 nd D.C.	FERNANDO MANCHAS JUDGE, 93 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 139 th D.C.	ROSE GUERRA REYNA JUDGE, 104 th D.C.	MARLA CUELLAR JUDGE, 279 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 nd D.C.	NOE GONZALEZ JUDGE, 376 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 st D.C.	L. KENO VASQUEZ JUDGE, 388 th D.C.	ISRAEL RAMON, JR. JUDGE, 439 th D.C.	RENEE R. BETANCOURT JUDGE, 448 th D.C.	JAIME TIJERINA JUDGE, 464 th D.C.
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Observation No. 4:

We noted that collections for 2 of 21 days were deposited at the bank 2 days after collections were receipted. According to the Court Coordinator, the deposits were not made timely since they were understaffed.

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

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

Recommendation:

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

Observation No. 5:

We noted that 8 of 21 Close-out Reports were submitted to the County Treasurer's Office 2 to 7 days after the bank deposit was made. According to the Court Coordinator, they were not submitted timely due to being understaffed.

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

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

Recommendation:

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

Observation No. 6:

We noted that the January 2019 *Monthly Report* was submitted to the County Auditor's Office 16 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late because the new staff did not have access to *Odyssey* to generate reports.

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

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

Recommendation:

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

Observation No. 7:

A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log was not utilized to record mail-in payments due to staff still undergoing training.

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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD 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.

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

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

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

JAIME TIJERINA
JUDGE, 484TH D.C.

Failure to ensure that a daily mail log is prepared to record payments received through the mail increases the risk that payments could be lost or misappropriated without detection.

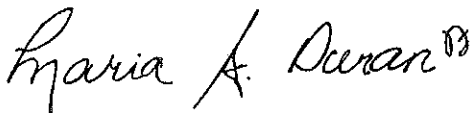
Recommendation:

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

Please provide written management responses to the observations noted above by Friday, March 22, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*, Exhibit A, and Exhibit B

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 219TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

JAIME TUERINA
JUDGE, 464TH D.C.

Page 1 of 3

Exhibit A - January 2019

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended January 31, 2019

Page 2 of 3

Receipt	Cause #	Date	Off Date	Offense Description	CCC	CHS	CHS	JPC	MIT	CO	CRF	CSF5Z	CVC	DD	DEL	DPS	DPSr	DSCr	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIV	SCOF	SJFC	SJFS	SO	STF	TP	TPDC	TPDS	UTFC	WFPREC	WFCNST3	TOTAL	
SO \$5 should have been assessed.																																								
JP32-2019-00556	CRNT19-0014-J3	1/22/19	12/28/18	Public Intoxication	40	3	1	-	167.0	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	231.00	
CO should have been split, should be CO (50%) \$25 and CRF (50%) \$25.																																								
JP32-2019-00651	TR19-0548-J32	1/25/19	12/11/18	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	40	3	1	-	50.0	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	152.00	
JP32-2019-00470	TR19-0909-J32	1/18/19	12/26/18	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	40	3	1	-	50.0	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	152.00	
Please enter disposition date.																																								
JP32-2019-00812	TR17-12103-J32	1/31/19	11/19/17	Speeding 10 percent or more above posted speed limit	40	3	1	-	54.0	-	-	-	-	-	52.83	-	5	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	-	1	1	3	-	-	228.93
JP32-2019-00435	TR18-9892-J32	1/17/19	8/13/18	No Drivers License - When Unlicensed not CDL(#)	40	3	1	-	65.9	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	-	-	1	1	-	-	-	155.00
JP32-2019-00177	TR18-6602-J32	1/8/19	4/27/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	69.0	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	-	1	1	3	-	-	191.10
JP32-2019-00582	TR19-0983-J32	1/23/19	12/31/18	DRIVE ON WRONG SIDE ROAD-NO PASSING ZONE	40	3	1	-	-	-	-	-	-	-	-	-	5	10	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	112.10	
JP32-2019-00228	TR18-13352-J32	1/9/19	12/8/18	No Drivers License - When Unlicensed not CDL(#)	40	3	1	-	68.9	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	138.00	
JP32-2019-00599	TR19-0521-J32	1/23/19	12/10/18	No Drivers License - When Unlicensed not CDL(#)	40	3	1	-	65.9	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	135.00	
JP32-2019-00637	TR19-0224-J32	1/24/19	12/24/18	Ride, Not Secured by Safety Belt - Driver	40	3	1	-	50.0	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	152.00	
JP32-2019-00245	TR18-12926-J32	1/10/19	11/12/18	Ride, Not Secured By Safety Belt-Passenger (When Required)	40	3	1	-	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	102.00	
JP32-2019-00369	TR18-13697-J32	1/15/19	12/11/18	SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	-	-	-	-	-	-	-	-	-	5	10	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	112.10	
JP32-2019-00621	TR19-0975-J32	1/24/19	1/5/19	SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	-	12.5	12.5	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	127.10	
JP32-2019-00206	TR18-12229-J32	1/9/19	10/31/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	-	-	-	51	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	153.10	
JP32-2019-00202	TR18-12961-J32	1/9/19	11/21/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	-	-	-	45	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	147.10	
JP32-2019-00203	TR18-13239-J32	1/9/19	12/5/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	-	-	-	-	-	5	10	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	112.10	
JP32-2019-00266	TR18-13265-J32	1/10/19	12/6/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	42.0	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	144.10	
JP32-2019-00446	TR18-13347-J32	1/18/19	12/7/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	45.0	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	147.10	
JP32-2019-00158	TR18-13377-J32	1/8/19	12/7/18	Speeding 10 percent or more above posted speed	40	3	1	-	-	-	-	-	-	-	51	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	153.10	

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended January 31, 2019

Page 3 of 3

Receipt	Cause #	Date	Off Date	Offense Description	CCC	CHS	CHSIP	CMIT	CO	CRF	CSFSZ	CVC	DD	DEL	DPS	DPSr	DSG	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIV	OMNIS	SCOF	SJFC	SJFS	SO	STF	TP	TPDC	TPDS	UTFC	WFCNST3	WFPREC	TOTAL		
				<u>Please enter disposition date.</u>																																					
JP32-2019-00199	TR19-0131-J32	1/9/19	12/23/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	102.10		
JP32-2019-00646	TR19-0220-J32	1/25/19	12/23/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	45.0	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	147.10		
JP32-2019-00773	TR19-1115-J32	1/30/19	12/31/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	-	-	-	-	5	10	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	112.10		

**Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of January 31, 2019**

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
Total				<u>232.80</u>

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

Judge: Juan "J. J." Peña
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP32-2019-00001</u> THRU <u>JP32-2019-00813</u>	\$ <u>128,430.64</u> [*] <u>X10-A1</u>
LESS: COST ON DEPOSIT		<u>-</u> <u>X7</u> ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>-</u> <u>X7</u> ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>128,430.64</u> <u>X3</u> ✓
Less: Total amount of remittances to County Treasurer (From Part II)		<u>128,663.44</u> <u>(A)</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ <u>~~128,662.64~~</u> <u>(232.80)</u> <u>X4-0</u> <u>~~(232.00)~~</u> <u>28</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>128,430.64</u> <u>B1</u>	
Add: Previous Month's Bond Overtransfer Sept '15, Oct '16	\$ <u>232.00</u> <u>Ex B</u>	Unliquidated Bonds
Add: HCSO Monthly "D" Collections Report	<u>-</u>	
Total Remittances Made to County Treasurer	\$ <u>~~128,662.64~~</u> <u>28</u>	

PREPARED BY: Lana Rodriguez

DATE PREPARED: 02/14/2019

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

Jm WJ
JUSTICE OF THE PEACE

02/19/19
DATE

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

REVISED: 10/18

FEB 21 2019

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 000 40
DATE: 03/04/2019 3/1/19

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19**

Judge: Juan "J. J." Peña
Precinct No. 3 Place No. 2

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)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	\$ 41,026.27
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 (g)		1100-207-20-000-028-0-000	487.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,049.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	680.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,732.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,366.00
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. DLs, Exp. Insp. Certs, Exp. Mtr Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	120.00
Special Fees				1100-341-10-066-000-0-000	1,434.20
Deferred Disposition		C.C.P. Art. 45.051	1,374.20		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	60.00		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	408.00
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,296.00
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	104.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,260.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	656.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	27,297.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional 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)	92	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	552.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12,960.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,724.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,666.00
Birth Certificate Fee (\$1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,354.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	56.10
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	580.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	920.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	662.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	92	GC 51.971 (a)		1100-207-20-000-076-0-000	460.00
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	3,355.00
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	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	100.00
Constable Fees: HIDALGO COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	-
Precinct #1 APPROVED BY: [Signature]				1100-342-10-292-000-0-000	150.00
Precinct #2 DATE: 03/04/2019 3/7/19				1100-342-10-293-000-0-000	5,430.00
Precinct #3				1100-342-10-294-000-0-000	75.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-10-060-001-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others:				1100-207-30-000-003-0-000	-
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-012-0-000	2.10
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	-
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-066-019-0-000	156.00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	8,728.47
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,336.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	2,300.00		
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 (\$3)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	14.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	7.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 128,430.64

RECEIVED

FEB 21 2019

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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

March 8, 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 January 2019

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 January 2019 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 January 2019. 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. SMOLETERRY
JUDGE, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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JUDGE, 275TH D.C.

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OVERSEER

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JUDGE, 394TH D.C.

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JUDGE, 410TH D.C.

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

JAMIE TJERHIA
JUDGE, 464TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in 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 that cash bonds posted by 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 January 2019 were \$222,859.65. 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 32 of 1,746 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), November 2018 (28), and December 2018 (14) are still pending to be completed. According to staff, they will attempt to check the fines, fees, and court costs 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 in *Odyssey* within three days of notification.

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JUDGE, 375TH D.C.
OVERSEER

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JUDGE, 445TH D.C.

JAIIME TIJERINA
JUDGE, 464TH D.C.

Observation No. 2:

Copies of the February 2013, September 2013, May 2014, and September 2014 through January 2019 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. 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.

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, 269 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 372 nd D.C.	NOE GONZALEZ JUDGE, 379 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 th D.C.	L. KENO VASQUEZ JUDGE, 381 st D.C.	ISRAEL RAMON, JR. JUDGE, 437 th D.C.	RENEE R. BETANCOURT JUDGE, 449 th D.C.	JAIME ILLERHA JUDGE, 464 th D.C.
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Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

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

Recommendation:

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

Observation No. 5:

We noted that 40 of 268 online credit card transactions were receipted 2 to 44 days after the date of transaction. In addition, 2 of 3 Kiosk credit card transactions were receipted 15 to 40 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 and 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 *Odyssey* upon receipt of payment.

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

Recommendation:

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

Observation No. 6:

We 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 March 15, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 464TH D.C.

The Honorable Charlie Espinoza
March 8, 2019
Page 5 of 5

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, 32 ND D.C.	fernando manias JUDGE, 33 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 269 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JANIE TIJERUA JUDGE, 464 TH D.C.
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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2019- JP PCT. 4, Pl.1
Observation No. 1	We noted that 32 of 1,746 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), November 2018 (28), and December 2018 (14) 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 32 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 January 2019- JP PCT. 4, PI.1
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through January 2019 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 January 2019- JP PCT. 4, Pl.1
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 January 2019- JP PCT. 4, PI.1
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

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
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19**

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2019-00001 ^X THRU JP41-2019-01713 ^A \$ 222,859.65 [✓]
x9-a1

LESS: COST ON DEPOSIT

0.00 - *x7 ✓*

ADD: COST ON DEPOSIT LIQUIDATED

0.00 - *x7 ✓*

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

\$ 222,859.65 *x3 ✓*

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

223,927.65 [Ⓟ]
\$ 222,859.65

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

1068.00 [Ⓟ]
0.00 *x4-a20*
21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>222,859.65</u> <i>B1 ✓</i>	
Add: Previous Month's Bond Overtransfer <i>(2013, 2015, 2016)</i>	<u>1068.00</u> <i>Ex. B ✓</i>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	
	<i>223,927.65</i> [Ⓟ]	
Total Remittances Made to County Treasurer	\$ <u>222,859.65</u> ²¹	

PREPARED BY: *Alma Poy*

DATE: *2/4/19*

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: *2.21.19* *3/7/19*

CE
JUSTICE OF THE PEACE

2-9-19
DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 01/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 65,984.99
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	419.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	1,284.40
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	3,448.27
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	1,140.42
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	4,597.69
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	120.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	30.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2,422.00
Motor Vehicle Adm. Fee (\$10-\$20) (Shorthand Fee for Exp. DL; Exp Imp. Cert; Exp. Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	340.00
Special Fees				1100-341-10-067-000-0-000	3,126.06
Deferred Disposition		C.C.P. Art. 45.051	2,477.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	648.36		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	684.85
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,904.08
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	225.82
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,320.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	1,096.42
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. 501.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	150.00
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	45,931.06
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$6)	398	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,388.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	19,010.88
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	4,569.69
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	6,153.70
Birth Certificate Fee (\$1.80)		HSC 191.002(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	2,272.85
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	89.23
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	3,980.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	1,098.42
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	398	GC 51.971 (a)		1100-207-20-000-076-0-000	1,990.00
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	5574.21
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	6,474.21
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:		LGC 118.131			
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	155.00
Precinct #2				1100-342-10-291-000-0-000	150.00
Precinct #3				1100-342-10-292-000-0-000	2,300.00
Precinct #4				1100-342-10-293-000-0-000	350.00
Precinct #5				1100-342-10-294-000-0-000	1322.00
District Attorney Fees				1100-342-10-295-000-0-000	75.00
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	327.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	10,530.81
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	10,250.75
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	9,925.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	140.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	150.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	13.75		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(g)(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	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)(6)/CCP 102.004		1100-341-10-060-006-0-000	88.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 222,859.65

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 08/18

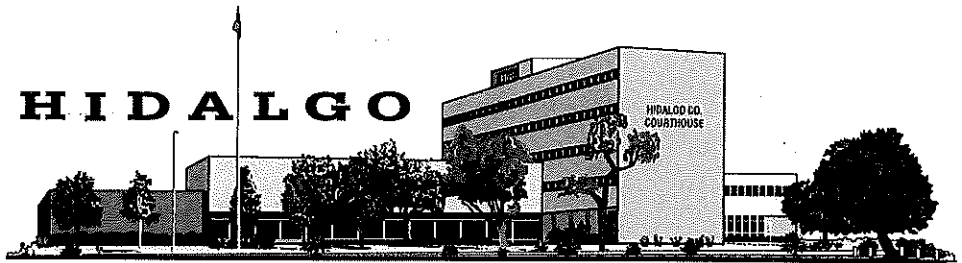
43-2

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended January 31, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHS/P	CMIT	CO	CRF	CVCA	DD	DEL	DIS3r	DPS	DPSr	DSCR	FA	IDRF	JCD	JCPT	JCPTC	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SOGr	STF	SV50	TPDC	TPDS	UTFC	WARr	WFDPS	WFPREC41	Received Amount		
Based on the deferred disposition, CRF should NOT be assessed.																																									
JP41-2019- TR18-01335	16755-J41	1/25/2019	12/1/2018	SAFETY SEAT SVS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY*	40	3	1	-	-	12.5	-	12.5	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	-	0.6	5.4	-	30	-	1	1	3	-	-	-	-	127.1	
Please scan the motion and order to dismiss.																																									
JP41-2019- TR18-00004	17160-J41	1/2/2019	12/12/2018	OPERATION OF VEHICLE WITH EXPIRED LICENSE PLATE	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
JP41-2019- TR18-00030	17320-J41	1/2/2019	12/15/2018	OPERATION OF VEHICLE WITH EXPIRED LICENSE PLATE	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
JP41-2019- TR19-01367	0484-J41	1/28/2019	12/29/2018	OPERATION OF VEHICLE WITH EXPIRED LICENSE PLATE	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
JP41-2019- TR19-01506	0517-J41	1/29/2019	12/31/2018	OPERATION OF VEHICLE WITH EXPIRED LICENSE PLATE	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
JP41-2019- TR19-00736	1434-J41	1/15/2019	1/11/2019	OPERATE UNREGISTERED MOTOR VEHICLE, TRAILER, SEMITRAILER (SPECIFY)	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
JP41-2019- TR19-01323	2022-J41	1/25/2019	1/14/2019	OPERATION OF VEHICLE WITH EXPIRED LICENSE PLATE	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
Driver's safety course fee was over assessed.																																									
JP41-2019- TR19-01265	1490-J41	1/24/2019	1/13/2019	Ride, Not Secured by Safety Belt - Driver	36.7	2.75	0.92	-	-	-	-	-	-	-	-	4.59	18.36	-	1.84	-	-	-	3.67	3.67	2	-	-	0.55	4.95	-	27.51	-	0.92	0.92	2.75	-	-	-	-	112.1	
Delinquent was under assessed \$34.62.																																									
JP41-2019- E07-06-00481	836	1/9/2019	6/8/2007	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	-	228.00	-	-	-	73.2	-	5	-	-	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	30	-	-	-	3	50	-	-	-	-	467.2
Delinquent was under assessed \$34.62.																																									
JP41-2019- E07-06-00480	835	1/9/2019	6/8/2007	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	241	-	-	-	67.2	-	5	-	-	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	-	-	-	-	-	50	-	-	-	-	441.2
Delinquent was under assessed \$0.23.																																									
JP41-2019- E14-10-00984	416	1/18/2019	9/27/2014	DISPLAY EXPIRED LICENSE PLATES	40	3	1	-	92	-	-	-	69	-	5	-	-	-	2	-	-	-	4	4	2	-	20	0.6	5.4	-	-	-	1	1	-	-	-	-	50	-	300
Delinquent was over assessed \$0.05.																																									
JP41-2019- TR16-00216	2527-J41	1/4/2019	4/12/2016	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	-	174.8	-	-	-	94.2	-	5	-	-	2	-	-	-	4	4	2	-	20	0.6	5.4	-	-	-	1	1	-	50	-	-	-	-	408	
Delinquent was over assessed \$18.67.																																									
JP41-2019- TR17-00017	9982-J41	1/2/2019	11/28/2017	Speeding 10 percent or more above posted speed limit	40	3	1	-	9	-	-	-	63.6	-	5	-	-	2	-	-	-	4	4	2	0.10	20	0.6	5.4	-	30	-	1	1	3	-	-	-	-	-	194.7	

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

March 25, 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 February 2019

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 February 2019 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 February 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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.
- Reviewed 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 reviewed 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 AL SINGLETERRY
JUDGE, 92ND D.C.

BERNARDO MARIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 166TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

JOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JAMIE TIJERINA
JUDGE, 464TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alto'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.
- Verified that receipts, 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, were properly completed.
- Verified that cash bonds posted by 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:

Collections for the month of February 2019 totaled \$226,513.87. 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 31 of 1,613 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), November 2018 (28), December 2018 (14), and January 2019 (32) are still pending to be completed. According to staff, they will attempt to check the fines, fees, and court costs 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 in *Odyssey* within three days of notification.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 99TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 119TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARIA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 319TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. KENO VASQUEZ
JUDGE, 319TH D.C.

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

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

JANE TIJERINA
JUDGE, 484TH D.C.

Observation No. 2:

Copies of the February 2013, September 2013, May 2014, and September 2014 through February 2019 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. 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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA KEYHA
JUDGE, 268TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

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

JAIME YLVERINA
JUDGE, 461ST D.C.

and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

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

Recommendation:

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

Observation No. 5:

We noted that 26 of 293 online credit card transactions were receipted 2 to 5 days after the date of transaction. In addition, 1 of 1 kiosk credit card transaction was receipted 19 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 and 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 *Odyssey* upon receipt of payment.

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

Recommendation:

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

Observation No. 6:

We 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.

Observation No. 7:

We noted that the February 2019 *Monthly Report* was submitted to the County Auditor's Office 2 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time due to a heavy workload and limited staff.

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

FERNANDO HANCAS
JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

NOE GONZALEZ
JUDGE, 316TH D.C.
OVERSEER

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JUDGE, 318TH D.C.

L. XENO VASQUEZ
JUDGE, 318TH D.C.

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JUDGE, 430TH D.C.

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

JAIME TIJERINA
JUDGE, 484TH D.C.

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

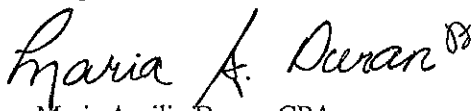
Recommendation:

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 action plans for observations 1 through 4 using the attached Action Plan Forms by April 15, 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

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

JAMES TIJERINA
JUDGE, 444TH D.C.

City: EDINBURG, TX
Hidalgo County, Texas

TOTAL CASH COLLECTED (Receipts #s) JP41-2019-01714 THRU JP41-2019-03298 \$ 226,483.87

0.00 - ५३ ✓

0.00 - 17✓

226513.83

~~\$ 226,483.87~~ x34

22758157

$$\frac{(1068.00) - (30.00)}{24} \times 4 = 17$$
[illegible]

DATE:

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE:

DATE _____

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-19

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

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 70,662.03
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	630.70
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	1,074.79
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	3,428.25
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	1,141.76
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	4,571.04
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	70.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	17.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2,388.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. DLs, Exp Insp. Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	490.00
Special Fees				1100-341-10-067-000-0-000	4,322.84
Deferred Disposition		C.C.P. Art. 45.051	3,754.50		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	568.34		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	685.06
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,781.35
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	347.93
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scowflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	6,972.94
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	1,091.10
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	87.50
Juvenile Crime and Delinquency Fund (____\$2.5, ____\$5.0)		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	45,710.22
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.35 (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)	333	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,998.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	17,813.57
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	4,567.04
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	6,157.48
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	2,275.51
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	90.49
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,330.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	1,091.10
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)	333	GC 51.971 (a)		1100-207-20-000-076-0-000	1,665.00
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	5,343.77
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	55.00
Texas Comprollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	230.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	12,175.00
Precinct #5				1100-342-10-295-000-0-000	75.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
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				1100-202-00-000-013-0-000	38.10
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	15,302.05
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	845.75
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	-		
Debt Claim Fee/Justice Court Filing Fee(\$25)		LGC 118.121/118.122	8,275.00		
Landlord & Tenant Eviction Filing Fee/Forcible Entry & Detainer Court(\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	70.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	65.00		
Issuing other Document (\$1 1st pg., .25 for each addtl pg)		LGC 118.121/118.123 (e)	135.495		
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	40.00		
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	23.00
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	44.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 226,513.87

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 February 28, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHS/P	CO	CRF	DD	DEATH	DEL	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	TPWFr	TPWr	UTFC	WARr	WFPREC41	Received Amount		
Based on offense date, support of Judiciary fund-state was under assessed. In addition, Indigent defense representation fund should be assessed.																																								
JP41-2019-02872	E08-01-799	2/22/2019	1/5/2008	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	41	-	-	-	52.2	5	-	-	-	4	4	2	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	226.2
Based on offense, CRF and county fine should be split 50% each. In addition, child safety seat fee [50.15] should be assessed.																																								
JP41-2019-03234	E10-03-87	2/28/2019	2/12/2010	SAFETY SEAT,CHILD PASSENGER,CHLD <5	40	3	1	25	-	-	-	58.53	5	-	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	-	-	-	-	-	3	-	50	253.63
Based on offense, MVF should NOT be assessed.																																								
JP41-2019-02200	E10-04-922	2/11/2019	4/15/2010	NO SAFETY BELT	40	3	1	50	-	-	-	66.03	5	-	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	-	-	-	-	-	3	-	50	286.13
Based on offense, MVF should be assessed.																																								
JP41-2019-01915	E11-09-240	2/4/2019	8/30/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	-	60.9	-	-	-	2	4	4	2	-	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	263.9
JP41-2019-03257	E12-02-199	2/28/2019	1/21/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	-	90.9	5	-	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	393.9
LTF should be assessed.																																								
JP41-2019-02642	E12-08-753	2/20/2019	8/20/2012	FAIL TO CONTROL SPEED	-	-	-	177	-	-	-	74.1	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	321.1	
JP41-2019-02312	E14-01-228	2/13/2019	12/11/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	141	-	-	-	70.8	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	-	50	306.8	
JP41-2019-02830	TR18-16196-J41	2/22/2019	11/24/2018	Speeding 10 percent or more above posted speed limit	-	-	-	50.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.9	
JP41-2019-01798	TR18-16617-J41	2/1/2019	11/29/2018	Driving While License Invalid DL	11.4	0.85	0.28	25.9	-	-	-	-	-	1.42	-	0.57	1.14	1.14	-	0.03	-	0.17	1.54	-	-	-	-	-	-	0.28	0.28	-	-	-	-	-	-	-	45	
Based on offense, MVF should NOT be assessed. In addition, SV50 and county fine should be split 50% each.																																								
JP41-2019-02740	E14-02-158	2/21/2019	1/22/2014	UNRESTRAINED CHILD UNDER 15YRS	40	3	1	-	-	-	-	53.91	5	-	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	7.59	-	-	1	1	-	-	-	-	3	50	-	233.6	
County fine and CRF should be split 50% each.																																								
JP41-2019-03047	TR18-12105-J41	2/26/2019	8/28/2018	SAFETY BELT,CHILD,REQUIRED TO BE SECURED BY:⁢17 AND NOT REQUIRED TO BE SECURED UNDER 545.412(A) SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	48	50	-	-	-	-	5	-	2	4	4	2	-	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	-	3	-	-	220	
JP41-2019-03134	TR18-13124-J41	2/27/2019	9/19/2018	Safety Seat SYS, Child pass, Child<8 Unless Taller than 4 ft. 9 in. Not Secured SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	-	2.9	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	-	3	-	-	125	
JP41-2019-01755	TR18-14540-J41	2/1/2019	10/16/2018	Safety Belt, Child <17, Required to be Secured by in Pass VEH SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	-	-	-	22	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	-	51		
JP41-2019-03138	TR19-0014-J41	2/27/2019	12/17/2018	Safety Belt, Child <17, Required to be Secured by in Pass VEH SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	5	2.9	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	-	3	-	-	110	
JP41-2019-03113	TR19-1314-J41	2/27/2019	1/12/2019	Safety Belt, Child <17, Required to be Secured by in Pass VEH SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	23	50	-	-	-	-	5	-	2	4	4	2	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	-	3	-	-	175	
JP41-2019-02451	TR19-2033-J41	2/15/2019	1/21/2019	Safety Belt, Child <17, Required to be Secured by in Pass VEH SAFETY SEAT SYS,CHILD PASS,CHILD⁢8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	-	2.9	-	-	-	-	5	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	-	3	-	-	105	

Exhibit A

Schedule of Adjustments

For the Month Ended February 28, 2019

Based on the driver safety course fee, county fine should NOT be assessed. Please adjust it to deferred disposition.

JP41-2019- TR19-02052	1009-J41	2/8/2019	1/4/2019	Ride, Not Secured by Safety Belt - Driver	40	3	1	0.1	-	-	-	-	-	5	10	2	4	4	2	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	112.1
JP41-2019- TR19-02175	2502-J41	2/11/2019	1/28/2019	Ride, Not Secured by Safety Belt - Driver	40	3	1	0.1	-	-	-	-	-	5	10	2	4	4	2	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	112.1
JP41-2019- TR19-02730	2080-J41	2/21/2019	1/19/2019	Ride, Not Secured by Safety Belt - Driver	40	3	1	0.1	-	-	-	-	-	5	10	2	4	4	2	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	112.1

Based on the deferred disposition fee, TPWF should NOT be assessed.

JP41-2019- CRNT19-01961	0071-J41	2/5/2019	1/17/2019	White-tailed Deer: improperly tagged	40	3	1	-	-	5.4	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	30.6	5	-	-	-	105
JP41-2019- CRNT19-02526	0091-J41	2/19/2019	1/27/2019	White-tailed Deer: improperly tagged	40	3	1	-	-	15.9	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	90.1	5	-	-	-	175

Delinquent was over assessed \$0.14.

JP41-2019- E10-11-02198	1027	2/11/2019	11/12/2010	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 99 MPH/65 MPH	25.88	1.94	0.65	-	-	-	-	23.7	3.23	-	-	1.29	2.59	2.59	2	0.06	12.94	0.39	3.49	-	-	19.41	-	-	-	-	-	-	-	1.94	-	-	102.1
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Delinquent was under assessed \$34.62.

JP41-2019- E12-07-09269	952	2/28/2019	7/14/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	190.9	-	-	-	53.4	5	-	-	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	-	-	381.4
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Delinquent was under assessed \$9.10.

JP41-2019- TR16-03217	2306-J41	2/28/2019	4/2/2016	No Drivers License - When Unlicensed not CDL(#)	40	3	1	100	-	-	-	59.9	-	-	-	2	4	4	2	0.1	20	0.6	5.4	-	5	-	-	-	1	1	-	-	-	-	50	-	-	299
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Delinquent was over assessed \$23.12.

JP41-2019- TR17-03091	8637-J41	2/26/2019	10/20/2017	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	74.8	-	-	-	79.2	-	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	243
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Delinquent was over assessed \$7.50.

JP41-2019- TR17-02703	10657-J41	2/21/2019	12/21/2017	Speeding 10 percent or more above posted speed limit	40	3	1	19.4	-	-	-	52.2	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	193.7
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Delinquent was under assessed \$1.15.

JP41-2019- TR18-02699	1746-J41	2/21/2019	2/3/2018	No Drivers License - When Unlicensed not CDL(#)	11.4	0.85	0.28	45.9	-	-	-	32.1	-	1.42	-	0.57	1.14	1.14	2	0.03	20	0.17	1.54	-	-	-	2.5	10	0.28	0.28	12.5	-	-	-	-	-	144.1
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Delinquent was under assessed \$5.77.

JP41-2019- TR18-02674	5027-J41	2/20/2019	4/12/2018	Speeding 10 percent or more above posted speed limit	40	3	1	60.9	-	-	-	47.4	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	230.4
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Delinquent was over assessed \$0.08.

JP41-2019- TR18-02546	8661-J41	2/19/2019	6/23/2018	Ride, Not Secured by Safety Belt - Driver	40	3	1	49.66	-	-	-	51.6	-	5	-	2	4	4	2	-	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	223.26
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Based on offense, county fine and TPWF should be split 15% county and 85% Texas parks.

JP41-2019- CRNT19-02162	0024-J41	2/11/2019	12/31/2018	Discharge of Firearm Across Property Line (Trespass by Projectile)	40	3	1	300	-	-	-	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	5	-	-	-	369
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Driver safety course fee was over assessed.

JP41-2019- TR19-02432	2648-J41	2/14/2019	1/24/2019	Pass School Bus	36.69	2.75	0.92	-	-	-	-	-	-	4.59	18.3	1.84	3.67	3.67	4	0.09	-	0.55	4.95	-	-	27.52	-	-	-	0.92	0.92	-	-	-	2.75	-	-	137.1
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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019- JP PCT. 4, PI.1
Observation No. 1	We noted that 31 of 1,613 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), November 2018 (28), December 2018 (14), and January 2019 (32) 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 in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete 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.				

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019- JP PCT. 4, PI.1
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through February 2019 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 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 February 2019- JP PCT. 4, PI.1
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 February 2019- JP PCT. 4, PI.1
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

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

March 13, 2019

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

Re: *Monthly Fines and Fees Report* for January 2019

Dear Judge Jasso:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2019 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 January 2019. 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 *Monthly Report* and supporting documentation was submitted to the County Auditor's Office 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. ENOLETERRY JUDGE, 92 nd D.C.	FERNANDO MANCIAS JUDGE, 93 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 135 th D.C.	ROSE GUERRA REYNIA JUDGE, 205 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 th D.C.	NOE GONZALEZ JUDGE, 378 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 th D.C.	I. KEND VASQUEZ JUDGE, 393 th D.C.	ISRAEL RAMON, JR. JUDGE, 430 th D.C.	RENEE R. BETANCOURT JUDGE, 448 th D.C.	JANE TUERHIA JUDGE, 464 th D.C.
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- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in 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 that 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 January 2019 were \$66,254.85. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 112 of 542 transactions contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of April 2015 (37), June 2015 (1), September 2015 (34), October 2015 (5), November 2015 (6), December 2015 (2), January 2016 (6), February 2016 (26), March 2016 (25), April 2016 (16), May 2016 (54), June 2016 (37), July 2016 (34), August 2016 (37), September 2016 (16), October 2016 (23), November 2016 (26), December 2016 (6), January 2017 (29), February 2017 (33), March 2017 (51), April 2017 (29), May 2017 (22), June 2017 (33), July 2017 (50), August 2017 (42), September 2017 (45), October 2017 (41), November 2017 (22), December 2017 (34), January 2018 (46), February 2018 (60), March 2018 (69), April 2018 (61), May 2018 (176), June 2018 (155), July 2018 (123), August 2018 (59), September 2018 (46), October 2018 (47), November 2018 (74), and December 2018 (64) are still pending to be completed. According to the Court Coordinator, they will contact the Information Technology Department for additional training on completing adjustments in *Odyssey*.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. The Justice of the Peace is required to enter the disposition date (judgment date) in *Odyssey* to facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

Recommendation:

Management should contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should 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:

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY JUDGE, 91 st D.C.	FERNANDO MANCAS JUDGE, 93 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 139 th D.C.	ROSE GUERRA REYNA JUDGE, 264 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 311 th D.C.	NOE UGUALTZ JUDGE, 316 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 th D.C.	L. KENO VASQUEZ JUDGE, 319 th D.C.	ISRAEL RAKOHL, JR. JUDGE, 439 th D.C.	RENEE R. BETAHCOURT JUDGE, 441 st D.C.	JANE TUERKHA JUDGE, 444 th D.C.
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- 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 in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through January 2019 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 the April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 OCA Reports were submitted to the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. In addition, the County Auditor's Office determined that the OCA Reports are incorrect since the jail time activity and pending adjustments were not entered 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 23 cash bonds (see Exhibit B) posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date of their release from jail. The bonds do not contain an event entered in *Odyssey* regarding the reason the bonds were not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to technical issues with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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, 266 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 ND D.C.	BOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAMIE TIJERINA JUDGE, 464 TH D.C.
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Recommendation:

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

Observation No. 4:

We noted that collections for 1 of 21 days were deposited at the bank 2 days after the collections were receipted. According to the Court Coordinator, the deposit was not made on a timely basis due to the Court being under staffed.

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

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

Recommendation:

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

Observation No. 5:

We noted that 3 of 69 online credit card transactions were receipted 22 to 49 days after the date of transaction. In addition, 1 of 1 kiosk credit card transaction was receipted 48 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Assistant 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 all credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:

We noted that 11 of 112 transactions that contained errors did not have the disposition date (judgment date) entered in *Odyssey* and in 25 transactions the time payment fee was not assessed due to the incorrect disposition date being entered. Consequently, these discrepancies resulted in the cases not being flagged for the time payment fee being assessed and collected. According to the Court Coordinator, additional training will be requested from the Information Technology Department.

Pursuant to Local Government Code §133.103, a person convicted of an offense must pay a fee of \$25 if the person 1.) was convicted of a felony or misdemeanor; and (2) pays any part of a fine, court costs, or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court costs, or restitution. The Justice of the Peace is required to enter the disposition date in *Odyssey* to facilitate the collection of statutory fees.

Failure to properly enter the disposition date in *Odyssey* may result in the loss of County funds. In addition, the County may be held liable to the State for failure to properly allocate and report fees and court costs.

Recommendation:

Management should ensure that the disposition date is entered in *Odyssey*.

Please provide written management responses to the observations noted above and action plan forms for observation no. 1 through 3 by Friday, March 22, 2019 using the attached action plan forms.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 63RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 266TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

HOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

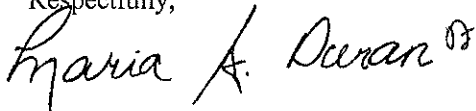
ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

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

JAIKE TIVERIA
JUDGE, 468TH D.C.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: *Monthly Report*, Exhibit A, Exhibit B, Action Plan Forms

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 156TH D.C.

MARIA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

ISRAEL RAMON, JR.
JUDGE, 433RD D.C.

RENEE R. BETANCOURT
JUDGE, 469TH D.C.

JAIME TIJERINA
JUDGE, 480TH D.C.

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended January 31, 2019

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Receipt	Cause #	Date	Off Date	Charge Offense Desc	ARRI	CCC	CHS	CHS/P	CO	CONS	CRF	CSF	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SOR	STF	TPDC	TPDS	TPW	UTFC	WFP	TOTAL		
<u>Arrest fee code should not be used. Please assess fee to proper law enforcement agency.</u>																																							
	T98-			OPERATE UNREGISTERED																																			
JP42-2019-00210	0824J42	1/14/19	10/26/98	MOTOR VEHICLE	5	17.00	3.00	-	33.0	-	-	-	15	-	-	-	5	-	0.25	1	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	-	50	151.25	
<u>Based on disposition date, TP \$25 should have been assessed.</u>																																							
	JP05-03-			SPEEDING (EXCEED PRIMA FACIE LIMIT) -																																			
JP42-2019-00058	983	1/3/19	3/15/05	66 MPH/55 MPH	-	40.00	3.00	-	133.0	-	-	-	-	87.00	5	-	-	-	-	-	4.00	-	2	-	-	20.00	-	-	-	-	30.00	-	-	-	3.00	50	377.00		
	JP10-05-			LEAVING A CHILD IN																																			
JP42-2019-00414	515	1/24/19	5/14/10	A VEHICLE	-	40.00	3.00	1.00	133.0	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	220.00		
<u>Based on disposition date, TP \$25 should have been assessed. In addition, based on the number of payments, LTF has been under assessed by \$2.</u>																																							
	JP06-04-			SPEEDING (EXCEED PRIMA FACIE LIMIT) -																																			
JP42-2019-00529	933	1/31/19	4/11/06	69 MPH/55 MPH	-	-	-	-	138.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	158.00		
<u>DEL was over assessed, should be \$39.90. If approved by the Justice of the Peace, amount should be refunded. If not, please contact the Auditor's Office for instructions</u>																																							
	JP07-10-			NO DRIVER'S LICENSE (WHEN UNLICENSED)																																			
JP42-2019-00088	954	1/4/19	10/5/07	UNLICENSED	-	40.00	3.00	1.00	-	-	-	-	-	89.70	5	-	-	-	-	-	4.00	4.00	2	-	-	20.00	-	0.60	3.40	-	-	-	-	-	-	50	222.70		
<u>DEL was over assessed, should be \$41.10. If approved by the Justice of the Peace, amount should be refunded. If not, please contact the Auditor's Office for instructions. Parks and Wildlife Code: Sec 12.406 CLASS C PARKS AND WILDLIFE CODE MISDEMEANOR. An individual adjudged guilty of a Class C Parks and Wildlife Code misdemeanor shall be punished by a fine of not less than \$25 nor more than \$500</u>																																							
	JP09-09-			NO HUNTING																																			
JP42-2019-00461	155	1/25/19	9/5/09	LICENSE	-	40.00	3.00	1.00	-	-	-	-	-	96.90	-	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	-	-	-	5	-	50	233.90		
<u>Based on offense type, MVF \$0.10 should have been assessed. In addition, based on offense type, STF \$30 and UTFC \$3 should not have been assessed.</u>																																							
	JP11-07-			DISREGARDED																																			
JP42-2019-00205	159A	1/11/19	8/16/10	BARRICADES	-	40.00	3.00	1.00	-	-	-	-	-	96.00	5	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	30.00	-	-	-	3.00	-	156.00		
<u>DEL was over assessed, should be \$36.03. If approved by the Justice of the Peace, amount should be refunded. If not, please contact the Auditor's Office for instructions</u>																																							
	JP13-02-			SPEEDING (EXCEED PRIMA FACIE LIMIT) -																																			
JP42-2019-00507	078	1/29/19	2/6/13	52 MPH/30 MPH	-	40.00	3.00	1.00	-	-	-	-	-	85.80	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	-	3.00	-	205.90		
<u>DEL was under assessed, should be \$116.40. Please contact Auditor's Office for instructions. In addition, based on the first payment date, TP \$25 should have been assessed.</u>																																							
	JP15-06-			NO LIABILITY																																			
JP42-2019-00079	256	1/4/19	5/26/15	INSURANCE	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	4.00			
<u>DEL was under assessed, should be \$89.10. Please contact Auditor's Office for instructions. Based on offense type, IDRF and TPDC were under assessed by \$1 each. In addition, based on the first payment date, TP \$25 should have been assessed</u>																																							
	JP15-06-			EXPIRED MOTOR VEHICLE																																			
JP42-2019-00081	257	1/4/19	5/26/15	INSPECTION	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	4.00			
<u>DEL was under assessed, should be \$53.70. Please contact Auditor's Office for instructions. In addition, please verify disposition date.</u>																																							
	TR17-6218-			Disregard Stop																																			
JP42-2019-00447	J42	1/25/19	10/18/17	Sign(#)	-	11.12	0.84	0.28	-	-	-	-	-	14.60	-	-	-	0.56	-	-	1.11	1.11	2	0.03	-	5.56	-	0.17	1.50	1.39	8.34	0.28	0.28	-	0.83	-	50.00		
<u>DEL was under assessed, should be \$27.33. Please contact Auditor's Office for instructions. In addition, please enter disposition date.</u>																																							
	TR17-5970-			Driving While																																			
JP42-2019-00229	J42	1/14/19	10/22/17	License Invalid - DL	-	15.87	1.27	0.42	-	-	-	-	-	11.27	-	2.11	-	0.84	-	-	1.69	1.69	2	0.04	-	8.43	-	0.25	2.28	-	-	0.42	0.42	-	-	-	50.00		
<u>Based on the first payment date, TP \$25 should have been assessed. In addition, based on the number of payments, LTF was under assessed by \$2.</u>																																							
	TR17-4768-			FAIL TO MAINTAIN FIN'L																																			
JP42-2019-00353	J42	1/18/19	8/12/17	RESPONSIBILITY	-	-	-	-	84.0	-	-	-	-	25.80	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	111.80			

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended January 31, 2019

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Receipt	Cause #	Date	Off Date	Charge Offense Desc	ARRI	CCC	CHS	CHSJP	CO	CONS	CRF	CSF	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SOf	STF	TPDC	TPDS	TPW	UTFC	WFP	TOTAL		
Based on first payment, TP \$25 should have been assessed. In addition, please verify disposition date.																																							
JP42-2019-00465	CRNT17-0214-J42	1/28/19	11/25/17	Minor Consume Alcohol Beverage	-	-	-	-	200.0	-	-	-	-	60.60	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	262.60	
JP42-2019-00111	TR17-3389-J42	1/7/19	6/13/17	SAFETY SEAT SYS,CHILD PASS,CHILD&it8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	24.01	1.80	0.60	12.5	-	12.5	-	-	29.73	-	3.00	-	1.20	-	-	2.40	2.40	2	0.06	-	12.02	-	0.36	3.24	-	18.01	0.60	0.60	-	1.80	-	128.83		
JP42-2019-00408	TR17-6445-J42	1/23/19	11/19/17	Speeding 10 percent or more above posted speed limit	-	24.01	1.80	0.60	90.0	-	-	-	-	49.23	-	3.00	-	1.20	-	-	2.40	2.40	2	0.06	-	12.02	-	0.36	3.24	-	18.01	0.60	0.60	-	1.80	-	213.33		
JP42-2019-00211	TR18-5149-J42	1/14/19	9/25/18	Display/Obtain Wrong License Plate	-	-	-	-	59.5	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	63.50		
JP42-2019-00501	TR18-0926-J42	1/29/19	2/10/18	Driving While License Invalid - DL	-	12.88	0.97	0.32	65.9	-	-	-	-	32.85	-	1.61	-	0.64	-	-	1.29	1.29	2	0.03	-	20.00	-	0.19	1.74	-	-	0.32	0.32	-	-	-	142.35		
JP42-2019-00320	TR18-2151-J42	1/17/19	3/23/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	144.0	-	-	-	-	49.80	-	-	-	-	-	-	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	-	215.80		
JP42-2019-00082	TR18-5175-J42	1/4/19	9/24/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	75.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75.00		
JP42-2019-00506	TR18-0695-J42	1/29/19	1/26/18	No Drivers License - When Unlicensed not CDL(#)	-	20.92	1.57	0.52	65.9	-	-	-	-	36.90	-	2.64	-	1.05	-	-	2.09	2.09	2	0.05	-	20.00	-	0.31	2.82	-	-	0.52	0.52	-	-	-	159.90		
JP42-2019-00207	TR18-2181-J42	1/11/19	3/27/18	No Drivers License - When Unlicensed not CDL(#)	-	11.40	0.85	0.28	65.9	1.42	-	-	-	32.10	-	-	-	0.57	-	-	1.14	1.14	2	0.03	-	20.00	-	0.17	1.54	-	-	0.28	0.28	-	-	-	139.10		
JP42-2019-00411	TR18-4428-J42	1/24/19	8/8/18	No Drivers License - When Unlicensed not CDL(#)	-	11.40	0.85	0.28	45.9	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	20.00	-	0.17	1.54	-	-	0.28	0.28	-	-	-	87.00		
JP42-2019-00397	TR18-4702-J42	1/23/19	9/1/18	No Drivers License - When Unlicensed not CDL(#)	-	5.42	0.41	0.14	65.9	-	-	-	-	-	-	0.68	-	0.27	-	-	0.54	0.54	2	0.01	-	20.00	-	0.08	0.73	-	-	0.14	0.14	-	-	-	97.00		
JP42-2019-00505	TR18-0697-J42	1/29/19	1/26/18	OPERATE Safety Belt, Child <17, Required to be Secured by in Pass	-	28.00	2.10	0.70	-	-	-	-	-	27.60	-	3.50	-	1.40	-	-	2.80	2.80	2	-	-	20.00	-	0.42	3.78	-	21.00	0.70	0.70	-	2.10	-	119.60		
JP42-2019-00021	TR18-3250-J42	1/2/19	5/24/18	VEH	-	-	-	-	29.1	-	29.1	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	60.20		
JP42-2019-00484	TR18-1523-J42	1/28/19	3/9/18	Speeding 10 percent or more above posted speed limit	-	26.59	2.00	0.66	39.0	-	-	-	-	35.73	-	3.32	-	1.32	-	-	2.66	2.66	-	0.07	-	13.57	-	0.40	3.59	-	19.94	0.66	0.66	-	2.00	-	154.83		
JP42-2019-00234	TR18-1802-J42	1/14/19	3/19/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	30.0	-	-	-	-	31.23	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	20.00	-	0.31	2.81	-	15.61	0.52	0.52	-	1.56	-	135.33		
JP42-2019-00236	TR18-1854-J42	1/14/19	3/21/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	60.0	-	-	-	-	40.23	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	20.00	-	0.31	2.81	-	15.61	0.52	0.52	-	1.56	-	174.33		

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<u>Based on first payment, TP \$25 should have been assessed. In addition, please verify disposition date.</u>																																								
JP42-2019-00385	TR18-3269-J42	1/23/19	6/3/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	54.0	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	20.00	-	0.31	2.81	-	15.61	0.52	0.52	-	1.56	-	128.10				
JP42-2019-00403	TR18-3861-J42	1/23/19	7/10/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	30.0	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	20.00	-	0.31	2.81	-	15.61	0.52	0.52	-	1.56	-	104.10				
JP42-2019-00348	TR18-3921-J42	1/18/19	7/12/18	Speeding 10 percent or more above posted speed limit	-	8.98	0.67	0.22	30.0	-	-	-	-	-	1.12	-	0.45	-	-	0.90	0.90	2	0.02	-	7.72	-	0.14	1.21	-	6.76	0.22	0.22	-	0.67	-	62.20				
JP42-2019-00412	TR18-4429-J42	1/24/19	8/8/18	Speeding 10 percent or more above posted speed limit	-	0.84	0.07	0.02	45.0	-	-	-	-	-	0.11	-	0.04	-	-	0.08	0.08	4	-	-	-	-	0.01	0.11	-	0.63	0.02	0.02	-	0.07	-	51.10				
JP42-2019-00468	TR18-4668-J42	1/28/19	8/28/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	90.0	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	20.00	-	0.31	2.81	-	15.61	0.52	0.52	-	1.56	-	164.10				
JP42-2019-00093	TR18-5284-J42	1/7/19	9/29/18	Speeding 10 percent or more above posted speed limit	-	20.84	1.56	0.52	18.0	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	0.31	2.81	-	15.61	0.52	0.52	-	1.56	-	72.10				
JP42-2019-00154	TR18-5493-J42	1/9/19	10/15/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	6.57	0.49	0.16	175.0	-	-	-	-	-	0.82	-	0.33	-	-	0.66	0.66	2	-	-	-	-	0.10	0.89	-	-	0.16	0.16	-	-	-	188.00				
JP42-2019-00110	TR18-6069-J42	1/7/19	11/16/18	Ride, Not Secured by Safety Belt - Driver	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	4.00				
JP42-2019-00425	TR18-6347-J42	1/24/19	12/9/18	Speeding 10 percent or more above posted speed limit	-	4.84	0.36	0.12	17.9	-	-	-	-	-	0.60	-	0.24	-	-	0.48	0.48	-	0.01	-	-	-	0.07	0.65	-	3.65	0.12	0.12	-	0.36	-	30.00				
<u>DEL was under assessed, should be \$52.20. Please contact Auditor's Office for instructions. In addition, please enter disposition date.</u>																																								
JP42-2019-00169	TR17-6112-J42	1/10/19	10/27/17	Ride, Not Secured by Safety Belt - Driver	-	11.19	0.84	0.28	-	-	-	-	-	14.43	-	1.40	-	0.56	-	-	1.12	1.12	2	-	-	5.59	-	0.17	1.51	-	8.39	0.28	0.28	-	0.84	-	50.00			
<u>DEL was over assessed, should be \$36.63. If approved by the Justice of the Peace, amount should be refunded. If not, please contact the Auditor's Office for instructions. In addition, please enter disposition date</u>																																								
JP42-2019-00249	TR18-0275-J42	1/15/19	1/9/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	-	40.00	3.00	1.00	-	-	-	-	-	52.50	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	52.9	20.00	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	227.50			
JP42-2019-00103	TR18-1381-J42	1/7/19	2/22/18	FAIL TO CONTROL SPEED (#)	-	40.00	3.00	1.00	-	-	-	-	-	52.50	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	174.60			
<u>DEL was under assessed, should be \$37.23. Please contact Auditor's Office for instructions.</u>																																								
JP42-2019-00462	TR18-1684-J42	1/25/19	3/6/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	-	27.75	2.08	0.69	-	-	-	-	-	25.41	-	3.47	-	1.39	-	-	2.77	2.77	2	0.07	-	13.87	-	0.42	3.77	-	20.81	0.69	0.69	-	2.08	-	110.73			
<u>Based on appear by date, SCOF \$20 should have been assessed.</u>																																								
JP42-2019-00044	TR18-0796-J42	1/3/19	2/3/18	Driving While License Invalid - DL	-	40.00	3.00	1.00	65.9	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	135.00				
JP42-2019-00022	TR18-3679-J42	1/2/19	6/28/18	Speeding 10 percent or more	-	40.00	3.00	1.00	51.0	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	153.10				

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<u>DEL was under assessed, should be \$48.90. Please contact Auditor's Office for instructions. Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</u>																																							
	TR18-0808-			FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	-	-	-	-	-	28.00	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00		
<u>DEL was under assessed, should be \$32.70. Please contact Auditor's Office for instructions. Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</u>																																							
	TR18-0402-			No Drivers License - When Unlicensed not CDL(#)	-	11.40	0.85	0.28	30.9	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	-	0.17	1.54	-	-	0.28	0.28	-	-	-	50.00		
<u>Based on number of payments, LTF was under assessed by \$2. In addition, based on the first payment, TP \$25 should have been assessed. Please verify disposition date. Please call Auditor's Office for instructions.</u>																																							
	TR18-1895-			No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2.00			
<u>Based on first payment, TP \$25 should have been assessed. In addition, please enter disposition date.</u>																																							
	TR18-5130-			No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	42.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42.50			
	TR18-1374-			Possession or Delivery of Drug Paraphernalia	-	-	-	-	48.0	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	50.00			
	TR18-3085-			Safety Belt, Child <17, Required to be Secured by in Pass VEH	-	16.68	1.25	0.41	-	-	-	-	-	-	2.09	-	0.84	-	-	1.66	1.66	2	-	-	-	8.34	-	0.25	2.25	-	12.50	0.41	0.41	-	1.25	-	52.00		
	TR18-3517-			Speeding 10 percent or more above posted speed limit	-	8.86	0.66	0.22	7.9	-	-	-	-	-	1.10	-	0.44	-	-	0.88	0.88	-	0.02	-	-	-	-	0.13	1.19	-	6.62	0.22	0.22	-	0.66	-	30.00		
	TR18-5875-			OPERATION OF VEHICLE WITH EXPIRED LICENSE	-	11.34	0.85	0.28	52.9	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	2	-	-	-	-	-	0.17	1.53	-	-	0.28	0.28	-	-	-	73.90		
	TRU18-0130-J42			Parent Contributing to Non-Attendance	-	11.71	0.88	0.29	14.0	-	-	5.85	-	-	-	-	0.59	-	-	1.17	1.17	-	-	-	-	14	0.18	1.58	-	-	0.29	0.29	-	-	-	52.00			
	CRNT18-0114-J42			Possession or Delivery of Drug Paraphernalia	-	-	-	-	50.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00			
<u>DEL was under assessed, should be \$31.20. Please contact Auditor's Office for instructions. In addition, please enter disposition date.</u>																																							
	TRU18-0015-J42			Parent Contributing to Non-Attendance	-	15.02	1.13	0.38	-	-	-	7.51	-	11.68	-	-	0.75	-	-	1.50	1.50	2	-	-	7.51	-	0.23	2.03	-	-	0.38	0.38	-	-	-	52.00			
<u>DEL was over assessed, should be \$36.60. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.</u>																																							
	TR18-0469-			Ride, Not Secured by Safety Belt - Driver	-	40.00	3.00	1.00	-	-	-	-	-	51.60	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	20.00	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	173.60		
<u>DEL was under assessed, should be \$44.73. Please contact Auditor's Office for instructions. In addition, please enter disposition date.</u>																																							
	TR18-1944-			SAFETY SEAT SYS,CHILD<8 UNLESS TALLER THAN 4'9	-	23.87	1.79	0.60	-	-	-	-	-	26.33	-	2.98	-	1.19	-	-	2.39	2.39	2	0.06	-	11.93	-	0.36	3.22	-	17.90	0.60	0.60	-	1.79	-	100.00		

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<u>Based on offense type, MVF \$0.10 should not have been assessed.</u>																																							
	TR19-0253-			Use Of Portable Wireless Comm Device For Electronic																																			
JP42-2019-00361	J42	1/22/19	9/15/18	Messaging	-	40.00	3.00	1.00	99.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	201.10		
	TR19-0146-			Use Of Portable Wireless Comm Device For Electronic																																			
JP42-2019-00312	J42	1/17/19	12/1/18	Messaging	-	40.00	3.00	1.00	99.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	5.00	30.00	1.00	1.00	-	3.00	-	201.10		
<u>Based on offense type, MVF \$0.10 should have been assessed.</u>																																							
	TR18-6492-			Equipment Violation - Lamps and Reflectors (Inoperable/Obscur																																			
JP42-2019-00002	J42	1/2/19	11/9/18	ed)	-	40.00	3.00	1.00	102.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	204.00		
<u>Based on number of payments, LTF was under assessed by \$2.</u>																																							
	TR18-6291-			No Drivers License - When Unlicensed																																			
JP42-2019-00362	J42	1/22/19	12/6/18	not CDL(#)	-	11.40	0.85	0.28	65.9	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.08	-	-	-	0.17	1.54	-	-	0.28	0.28	-	-	-	85.00		
<u>CO was split incorrectly, should be CO \$25 and CRF \$25.</u>																																							
	TR18-6512-			SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT																																			
JP42-2019-00285	J42	1/16/19	12/17/18	BEING SECURED BY	-	40.00	3.00	1.00	50.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	152.00		
	TR19-0132-			SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT																																			
JP42-2019-00187	J42	1/11/19	1/5/19	BEING SECURED BY	-	40.00	3.00	1.00	50.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	152.00		
<u>Please enter disposition date.</u>																																							
	TR19-0318-			Failed to Drive in Single Lane																																			
JP42-2019-00513	J42	1/30/19	2/25/17		-	40.00	3.00	1.00	500.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	602.10		
	TR17-4754-			Speeding 10 percent or more above posted speed limit																																			
JP42-2019-00456	J42	1/25/19	8/13/17		-	40.00	3.00	1.00	36.0	-	-	-	-	47.43	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	0.47	20.00	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	206.00		
	TR18-3922-			No Drivers License - When Unlicensed																																			
JP42-2019-00350	J42	1/18/19	7/12/18	not CDL(#)	-	9.55	0.72	0.24	-	-	-	-	-	-	-	1.18	-	0.48	-	-	0.96	0.96	2	0.02	-	4.78	-	0.14	1.29	-	-	0.24	0.24	-	-	-	22.80		
	TR18-3645-			No Drivers License - When Unlicensed																																			
JP42-2019-00225	J42	1/14/19	6/26/18	not CDL(#)	-	40.00	3.00	1.00	10.9	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	-	-	1.00	1.00	-	-	-	100.00		
	TR18-4398-			No Drivers License - When Unlicensed																																			
JP42-2019-00201	J42	1/11/19	8/8/18	not CDL(#)	-	19.54	1.47	0.49	-	-	-	-	-	-	-	2.44	-	0.98	-	-	1.95	1.95	2	0.05	-	9.77	-	0.29	2.64	-	-	0.49	0.49	-	-	-	44.55		

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended January 31, 2019

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Receipt	Cause #	Date	Off Date	Charge Offense Desc	ARRI	CCC	CHS	CHSJP	CO	CONS	CRF	CSF	CVC/	DEL	DP5	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SOr	STF	TPDC	TPDS	TPW	UTFC	WFP	TOTAL
<u>Please enter disposition date.</u>																																					
JP42-2019-00149	TRU18-0053-J42	1/9/19	4/10/18	Parent Contributing to Non-Attendance Ride, Not Secured By Safety Belt-Passenger (When Required)	-	18.84	1.41	0.47	-	-	-	9.41	-	-	-	-	-	0.94	-	-	1.88	1.88	2	-	-	9.41	-	0.28	2.54	-	-	0.47	0.47	-	-	-	50.00
JP42-2019-00396	TR18-4967-J42	1/23/19	9/15/18	Speeding 10 percent or more above posted speed limit	-	16.00	1.20	0.40	-	-	-	-	-	-	-	2.00	-	0.80	-	-	1.60	1.60	2	-	-	8.00	-	0.24	2.16	-	12.00	0.40	0.40	-	1.20	-	50.00
JP42-2019-00418	TR18-4770-J42	1/24/19	8/7/18	LICENSE EXPIRED	-	40.00	3.00	1.00	42.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	-	0.60	5.40	5.00	30.00	1.00	1.00	-	3.00	-	164.10
JP42-2019-00052	TR18-5132-J42	1/3/19	9/24/18	LICENSE PLATE	-	22.18	1.66	0.57	-	-	-	-	-	-	-	2.77	-	1.11	-	-	2.22	2.22	2	0.06	-	-	-	0.33	2.99	-	16.63	0.55	0.55	-	1.66	-	57.50
JP42-2019-00100	TR18-5630-J42	1/7/19	10/18/18	DISPLAY REGISTRATION INSIGNIA-WRONG, ALTERED, OR OBSCURED	-	28.66	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00453	CRNT18-0131-J42	1/25/19	10/24/18	DISREGARD RED LIGHT-TRAFFIC	-	28.66	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00076	TR18-6322-J42	1/4/19	12/7/18	SIGNAL DISREGARD RED LIGHT-TRAFFIC	-	40.00	3.00	1.00	52.9	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	155.00
JP42-2019-00089	TR19-0096-J42	1/4/19	12/22/18	SIGNAL	-	40.00	3.00	1.00	52.9	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	155.00
JP42-2019-00209	TR18-6467-J42	1/14/19	12/14/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	28.66	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00136	TR18-6590-J42	1/8/19	12/20/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	28.66	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00380	TR19-0121-J42	1/22/19	1/1/19	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	28.66	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00084	CRNT18-0158-J42	1/4/19	12/18/18	Failure/Refuse to Restrain Dog/Cat	-	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	1.41	-	-	2.87	2.87	2	-	-	-	-	0.43	3.87	3.58	-	0.72	0.72	-	-	-	50.00
JP42-2019-00535	TR18-6289-J42	1/31/19	12/6/18	No Drivers License - When Unlicensed not CDL(#)	-	11.40	0.85	0.28	25.4	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	0.17	1.54	-	-	0.28	0.28	-	-	-	44.50
JP42-2019-00374	TR18-6310-J42	1/22/19	12/8/18	No Drivers License - When Unlicensed not CDL(#)	-	11.40	0.85	0.28	18.9	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	-	0.17	1.54	-	-	0.28	0.28	-	-	-	40.00
JP42-2019-00387	TR18-5763-J42	1/23/19	10/26/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00330	TR18-5781-J42	1/18/19	10/25/18	No Drivers License - When Unlicensed not CDL(#)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	0.72	0.72	-	-	-	50.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended January 31, 2019

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Receipt	Cause #	Date	Off Date	Charge Offense Desc	ARRI	CCC	CHS	CHSIP	CO	CONS	CRF	CSF	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SOr	STF	TPDC	TPDS	TPW	UTFC	WFP	TOTAL
				No Drivers License - When Unlicensed																																	
JP42-2019-00008	TR18-6075- J42	1/2/19	11/17/18	not CDL(8)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00009	TR18-6244- J42	1/2/19	12/3/18	No Drivers License - When Unlic	-	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	0.72	0.72	-	-	-	50.00
				No Drivers License - When Unlicensed																																	
JP42-2019-00317	TR18-6289- J42	1/17/19	12/6/18	not CDL(8)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	0.72	0.72	-	-	-	50.00
				No Drivers License - When Unlicensed																																	
JP42-2019-00291	TR18-6310- J42	1/16/19	12/8/18	not CDL(8)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	0.72	0.72	-	-	-	50.00
				No Drivers License - When Unlicensed																																	
JP42-2019-00534	TR18-6527- J42	1/31/19	12/18/18	not CDL(8)	-	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	0.43	3.86	-	-	0.72	0.72	-	-	-	50.00
				Safety Belt, Child <17, Required to be Secured by in Pass																																	
JP42-2019-00290	TR18-5765- J42	1/16/19	10/27/18	VEH	-	19.20	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	-	-	-	-	0.29	2.59	-	14.40	0.48	0.48	-	1.44	-	50.00
				Safety Belt, Child <17, Required to be Secured by in Pass																																	
JP42-2019-00458	TR18-6247- J42	1/25/19	12/4/18	VEH	-	19.20	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	-	-	-	-	0.29	2.59	-	14.40	0.48	0.48	-	1.44	-	50.00
				Safety Belt, Child <17, Required to be Secured by in Pass																																	
JP42-2019-00218	TR18-6362- J42	1/14/19	12/10/18	VEH	-	19.20	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	-	-	-	-	0.29	2.59	-	14.40	0.48	0.48	-	1.44	-	50.00
				Safety Belt, Child <17, Required to be Secured by in Pass																																	
JP42-2019-00376	TR18-6391- J42	1/22/19	12/11/18	VEH	-	19.20	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	-	-	-	-	0.29	2.59	-	14.40	0.48	0.48	-	1.44	-	50.00
				Safety Belt, Child <17, Required to be Secured by in Pass																																	
JP42-2019-00386	TR18-6568- J42	1/23/19	12/20/18	VEH	-	19.20	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	-	-	-	-	0.29	2.59	-	14.40	0.48	0.48	-	1.44	-	50.00
				SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT																																	
JP42-2019-00181	TR18-6331- J42	1/10/19	12/6/18	SECURED BY"	-	19.16	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	14.39	0.48	0.48	-	1.44	-	50.00
				SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT																																	
JP42-2019-00314	TR18-6333- J42	1/17/19	12/6/18	SECURED BY"	-	5.02	0.38	0.11	12.5	-	12.5	-	-	-	-	0.63	-	0.25	-	-	0.50	0.50	4	0.01	-	-	-	0.07	0.68	-	3.76	0.13	0.13	-	0.38	-	41.55
				SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT																																	
JP42-2019-00445	TR18-6522- J42	1/25/19	12/18/18	SECURED BY"	-	8.80	0.66	0.22	-	-	-	-	-	-	-	1.10	-	0.44	-	-	0.88	0.88	-	0.02	-	-	-	0.13	1.19	-	6.58	0.22	0.22	-	0.66	-	22.00
				Speeding 10 percent or more																																	
JP42-2019-00116	TR18-5412- J42	1/7/19	10/10/18		-	40.00	3.00	1.00	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	102.10

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month Ended January 31, 2019

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Receipt	Cause #	Date	Off Date	Charge Offense Desc	ARRI	CCC	CHS	CHSIP	CO	CONS	CRF	CSF	CVC/	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SDF	SJFC	SJFS	SOI	STF	TPDC	TPDS	TPW	UTFC	WFP	TOTAL	
				Speeding 10 percent or more above																																		
JP42-2019-00121	TR18-5735-J42	1/7/19	10/16/18	posted speed limit	-	40.00	3.00	1.00	4.9	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	107.00	
JP42-2019-00198	TR18-5740-J42	1/11/19	10/24/18	Speeding 10 percent or more	-	40.00	3.00	1.00	60.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	162.10	
				Speeding 10 percent or more above																																		
JP42-2019-00001	TR18-6290-J42	1/2/19	12/7/18	posted speed limit	-	40.00	3.00	1.00	33.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	135.10	
				Speeding 10 percent or more above																																		
JP42-2019-00037	TR18-6301-J42	1/3/19	12/7/18	posted speed limit	-	40.00	3.00	1.00	30.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	132.10	
				Speeding 10 percent or more above																																		
JP42-2019-00014	TR18-6432-J42	1/2/19	12/13/18	posted speed limit	-	40.00	3.00	1.00	75.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	177.10	
				Speeding 10 percent or more above																																		
JP42-2019-00515	TR18-6131-J42	1/30/19	11/16/18	posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	14.39	0.48	0.48	-	1.44	-	50.00	
				Speeding 10 percent or more above																																		
JP42-2019-00316	TR18-6396-J42	1/17/19	12/11/18	posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	14.39	0.48	0.48	-	1.44	-	50.00	
				Speeding 10 percent or more above																																		
JP42-2019-00354	TR19-0032-J42	1/18/19	12/22/18	posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	14.39	0.48	0.48	-	1.44	-	50.00	
				Speeding 10 percent or more above																																		
JP42-2019-00352	TR19-0058-J42	1/18/19	12/30/18	posted speed limit	-	19.16	1.44	0.48	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	0.29	2.59	-	14.39	0.48	0.48	-	1.44	-	50.00	
				Speeding 10 percent or more above																																		
JP42-2019-00025	TR18-6559-J42	1/2/19	12/20/18	posted speed limit	-	40.00	3.00	1.00	60.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	162.10	
				Speeding 10 percent or more above																																		
JP42-2019-00115	TR18-6562-J42	1/7/19	12/20/18	posted speed limit	-	40.00	3.00	1.00	54.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	156.10	
				Speeding 10 percent or more above																																		
JP42-2019-00098	TR19-0029-J42	1/7/19	12/23/18	posted speed limit	-	40.00	3.00	1.00	36.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	138.10	
				Speeding 10 percent or more above																																		
JP42-2019-00098	TR19-0029-J42	1/7/19	12/23/18	posted speed limit	-	40.00	3.00	1.00	36.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	138.10	
				Speeding 10 percent or more above																																		
JP42-2019-00183	TR19-0033-J42	1/11/19	12/24/18	posted speed limit	-	40.00	3.00	1.00	45.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	147.10	

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of January 31, 2019

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	6/25/2015	29349J42	JP08-06-383	283.00
	4	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	5	12/17/2015	JP42-2015-01310	JP42-2015-01310	283.00
2016					
	6	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	7	2/9/2016	JP42-2016-00480	-	79.00
	8	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	9	3/1/2016	JP42-2016-00846	JP07-06-829	179.00
	10	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	11	3/14/2016	JP42-2016-01071	-	179.00
	12	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	13	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	14	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	15	6/30/2016	JP42-2016-02567		50.00
	16	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	17	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	18	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	19	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	20	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	21	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	22	7/29/2016	JP42-2016-02900		299.00
	23	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
2017					
Total					\$ 3,591.00

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2019-00001 JP42-2019-00540
-0- THRU -0- 66,254.85
\$ -66,544.85 X10-1 ✓

LESS: COST ON DEPOSIT X7✓

ADD: COST ON DEPOSIT LIQUIDATED X7✓

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

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

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

66,254.85 X3✓
\$ -66,544.85
69,845.85 (A) ✓
\$ -8,900.00
(3,591.00) X4-I ✓
57,644.85
24

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$ 66,254.85</u> <u>-900.00</u> B1	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bonds</u>	<u>3,591.00</u> \$0.00 Ex B	
<u>Dec '13, May '16 through July '16, Oct. '16</u>		
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	<u>69,845.85</u> (A) \$ <u>24 -8,900.00</u>	

PREPARED BY: [Signature]

DATE PREPARED: 2-5-2019

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

RECEIVED

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 02/27/2019 3/12/19 3/12/19

JUSTICE OF THE PEACE

DATE 2-5-19

FEB - 5 2019

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: 10/18

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

RECEIVED

FEB - 5 2019

HIDALGO COUNTY

AUDITOR'S OFFICE

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

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued / Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	20,327.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	20,627.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	566.60
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	314.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,005.53
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	330.17
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,336.70
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	820.10
Motor Vehicle Adm. Fee (\$10-\$20) (Colonist Fee for Exp. DL; Exp Inp. Cert; Exp hlv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	40.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051		1100-341-10-068-000-0-000	
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)			
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	198.09
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-068-000-0-000	534.08
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	201.92
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	768.32
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,424.65
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	321.15
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 45.082		1100-207-20-000-011-0-000	
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	13,315.17
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP (\$6)	104	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	624.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,340.86
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,320.70
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,776.94
Birth Certificate Fee (\$1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	654.27
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	24.45
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	
Electronic Filing Fee- Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,040.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	321.15
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	
Judicial & Court Personnel Training Fund-Civil (\$5)	104	GC 51.971 (a)		1100-207-20-000-076-0-000	520.00
ARREST / WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1,526.14
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	
ARREST / WARRANT / SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	75.47
Precinct #2				1100-342-10-291-000-0-000	
Precinct #3				1100-342-10-292-000-0-000	75.00
Precinct #4				1100-342-10-293-000-0-000	
Precinct #5				1100-342-10-294-000-0-000	4,200.00
District Attorney Fees				1100-342-10-295-000-0-000	
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	
School District Arrest Fee				1100-342-10-060-002-0-000	
Fire Marshal Fee				1100-342-10-060-003-0-000	0.34485
Due to Others				1100-342-20-060-001-0-000	
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	
Refund - Overpayments				1100-202-00-000-014-0-000	63.29
Due to Others				1100-202-00-000-014-0-000	
Restitution				1100-202-00-000-014-0-000	
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-068-019-0-000	
Delinquent Fees				1100-202-00-000-004-0-000	4,166.37
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,695.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	2,600.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Appeal Fees (\$10)					
Abstract Fees (\$5)		LGC 118.121/118.123 (a)	65.00		
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)	3.50		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	6.50		
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141(a)(4)			
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/CCP 102.004		1100-341-10-060-006-0-000	

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

5,662,548.85

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

March 5, 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 January 2019

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 January 2019 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 January 2019. 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
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, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JANIE THIERRA
JUDGE, 484TH D.C.

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.

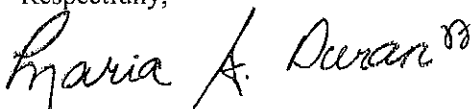
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts 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 that cash bonds posted by 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 January 2019 were \$6,921.60. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 91st D.C.

FERNANDO MANCINAS
JUDGE, 93rd D.C.

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JUDGE, 191st D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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JUDGE, 396th D.C.

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JUDGE, 419th D.C.

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

JAIME TIJERNA
JUDGE, 464th D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19

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

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2019-00001 THRU JP51-2019-00060 \$ 6,921.60 ✓
x9-a,
LESS: COST ON DEPOSIT 0.00 - x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED 0.00 - x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 6,921.60 x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II) \$ 6,921.60 (A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (0.00) x4-a ✓
4A

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 6,921.60	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 6,921.60 (A)	

PREPARED BY: W. B. [Signature]

DATE: 2/4/2019

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: 2/14/19
45 3/1/19

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 (LGC § 114.001).

COUNTY AUDITOR'S FORM: AD-JP-004

REVISED: 01/18

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-19**

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

City: ELSA, TX
Hidalgo County, Texas

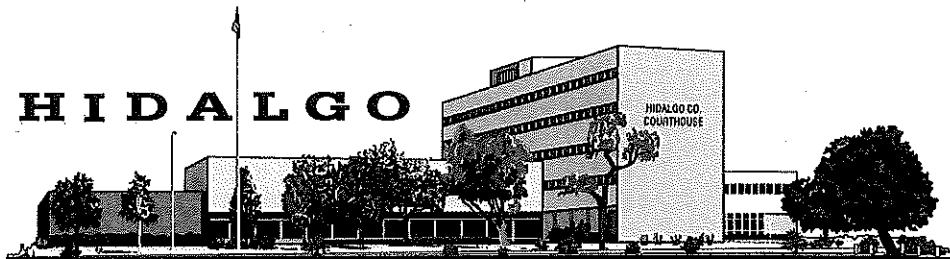
Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issues/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1100-351-10-069-000-0-000	\$ 2,206.10
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	120.70
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-060-000-0-000	40.23
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	160.93
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (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	82.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Imp. Cert, Exp. Vh. Reg.)		TRC Sec 548.603, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-060-000-0-000	85.80
Deferred Disposition		C.C.P. Art. 45.051	85.80		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)			
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	24.14
Traffic Fee (\$3)		TRC 542.403		1100-341-10-060-000-0-000	69.70
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	144.66
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	40.23
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (h)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	1,609.33
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)	17	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	102.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	697.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	160.93
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	217.26
Birth Certificate Fee (\$1.80)		HSC 191.002(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	80.47
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.032/GC		1100-207-20-000-061-0-000	3.72
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	170.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	40.23
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	17	GC 51.971 (a)		1100-207-20-000-076-0-000	85.00
ARREST/WARRANT FEES: STATE					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	191.17
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	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	5.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
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				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO, Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-069-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	100.00	1100-341-10-060-001-0-000	430.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	275.00		
Landlord & Tenant Eviction Filing Fee (Foreable Entry & Detainer Court) (\$25)		LGC 118.121/118.122	50.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	5.00		
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 \$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)		504.1(b)/CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 6,921.60

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

March 19, 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 February 2019

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 February 2019 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 February 2019. 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 *Monthly Report* and supporting documentation were submitted to the County Auditor's Office 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 *Aliso'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

HIDALGO COUNTY DISTRICT JUDGES

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

BERNARDO MANCHAS
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 279TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 393RD D.C.

L. KENO VASQUEZ
JUDGE, 399TH D.C.

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

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

JAI ME TIVERINA
JUDGE, 684TH D.C.

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 were issued in 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 that cash bonds posted by 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:

Collections for the month of February 2019 totaled \$12,392.50. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observation.

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

Observation No. 1:

We noted that 1 of 116 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. 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 in *Odyssey* within three days of notification.

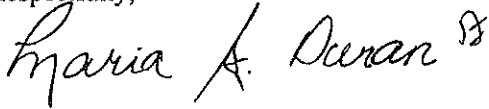
HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 135 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	JOE 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, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAMIE TIVERINA JUDGE, 454 TH D.C.
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Please provide a written management response and an action plan for the observation noted above using the attached Action Plan Form by Friday, April 5, 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

Enclosures: Copy of *Monthly Report*, Exhibit A, and Action Plan Form

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 31 st D.C.	FERNANDO MANCINAS JUDGE, 43 rd D.C.	J.R. "BOBBY" FLORES JUDGE, 136 th D.C.	ROSE GUERRA REYNA JUDGE, 204 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, 318 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.	JANE TIVERNA JUDGE, 464 th D.C.
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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019- J.P. Pct. 5, PL. 1
Observation No. 1	We noted that 1 of 116 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.
	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.
Recommendation #	
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-19**

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP51-2019-00061</u> ⁴ THRU <u>JP51-2019-00161</u> ⁴	\$ <u>12392.50</u> ⁴ x9-a
LESS: COST ON DEPOSIT	<u>0.00</u> -	x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	<u>0.00</u> -	x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	<u>\$ 12392.50</u>	x3
Less: Total amount of remittances to County Treasurer (From Part II)	\$ <u>12,392.50</u> (P)	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	<u>0.00</u> <u>(12,392.50)</u>	x4-a 21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>12,392.50</u> ⁴ ✓	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>12,392.50</u> (P)	

PREPARED BY:

M. Benavides

DATE:

3/5/19

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: *3.15.19*

3/18/19

[Signature]
JUSTICE OF THE PEACE

DATE: *3/15/19*

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: AD -JP-004

REVISED: 01/18

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-19**

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

City: ELSA, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	\$ 4,237.55
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	111.35
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	37.50
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)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	183.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	61.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	244.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	122.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL; Exp. Insur. Cert; Exp. Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	75.00
Deferred Disposition		C.C.P. Art. 45.051	75.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	-		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	36.60
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-069-000-0-000	93.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		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	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	380.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	61.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	2,440.00
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)	30	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	180.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	930.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	244.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	329.40
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (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	122.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/OC		1100-207-20-000-061-0-000	5.10
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/GC 51.851		1100-207-20-000-070-0-000	300.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	61.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	30	GC 51.971 (a)		1100-207-20-000-076-0-000	150.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	295.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	5.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	850.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-069-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	46.50
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	760.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	50.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	600.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	100.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document (\$1 1st pg, .25 for each 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)	-		
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	-
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)		504.10b/CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: 5 \$12,415.00

12,392.50

12 x 12

Page 1 of 1

Exhibit A

COUNTY HIDALGO

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



February 28, 2019

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

Ref: District Attorney's Office 2018 Equitable Sharing Agreement and Certification
Audit No. 2019-14

Dear Mr. Rodriguez:

We have conducted a limited scope review of the District Attorney's Office Equitable Sharing Agreement and Certification for the year ended December 31, 2018. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Background:

The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (District Attorney's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the District Attorney's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the Equitable Sharing Agreement and Certification also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

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, 430TH D.C.

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

The District Attorney's Office Justice Fund balance for the year ended December 31, 2018 was \$288,405.07. Expenditures for the District Attorney's Office Justice Fund totaled \$7,023.35 and were incurred for law enforcement equipment. The District Attorney's Office does not maintain a Treasury Fund.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the District Attorney's Office Equitable Sharing Agreement and Certification for the year ended December 31, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the District Attorney's Office Justice Fund and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the District Attorney's Office Justice Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund agreed to those recorded in *alio*. In addition, all expenditures from the Justice Fund were incurred for law enforcement purposes pursuant to the *Guide*.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the *Guide*.

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.

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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.

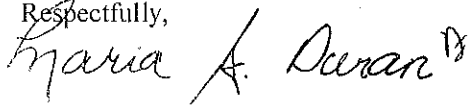
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

The Honorable Ricardo Rodriguez, Jr.
February 28, 2019
Page 3 of 3

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
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.

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ISRAEL RAMON, JR.
JUDGE, 430TH 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 28, 2019

The Honorable J.E. "Eddie" Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, TX 78539

Ref: Sheriff's Office 2018 Equitable Sharing Agreement and Certification
Audit No. 2019-15

Dear Sheriff Guerra:

We have conducted a limited scope review of the Sheriff's Office Equitable Sharing Agreement and Certification for the year ended December 31, 2018. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Background:

The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Sheriff's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the Sheriff's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Agreement and Certification; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement and Certification must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

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, 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 Sheriff's Justice Fund and Treasury Fund balances for the year ended December 31, 2018 were \$2,399,283.05 and \$281,752.69, respectively. Expenditures from the Justice Fund and Treasury Fund totaled \$289,899.16 and \$53,141.09, respectively.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the Sheriff's Equitable Sharing Agreement and Certification for the year ended December 31, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Sheriff's Justice Fund and Treasury Fund and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Sheriff's Justice Fund and Treasury Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.

Conclusion:

Based on the results of our review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Justice Fund and Treasury Fund were incurred for law enforcement purposes pursuant to the *Guide*.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the *Guide*.

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.

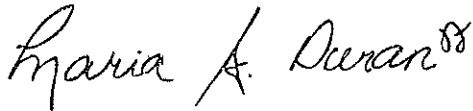
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

The Honorable J.E. Guerra
February 28, 2019
Page 3 of 3

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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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

March 1, 2019

The Honorable Lazaro Gallardo
Hidalgo County Constable Precinct No. 3
730 N. Breyfogle Ste. B
Mission, TX 78572

Ref: Constable Precinct No. 3 2018 Equitable Sharing Agreement and Certification
Audit No. 2019-18

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 Equitable Sharing Agreement and Certification for the year ended December 31, 2018. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Background:

The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Constable Precinct 3 Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the Constable Precinct 3 Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement and Certification must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANJAS
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, 376TH 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 Constable Precinct 3 Office Justice Fund and Treasury Fund balances for the year ended December 31, 2018 were \$70,087.14 and \$31,561.80, respectively. Expenditures from the Treasury Fund totaled \$690.00. Justice Funds were not expensed during the year ended December 31, 2018.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the Constable Precinct 3 Equitable Sharing Agreement and Certification for the year ended December 31, 2018. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Constable Precinct 3 Office Justice and Treasury Funds and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable Precinct 3 Office Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.

Conclusion:

Based on the results of our review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Treasury Fund were incurred for law enforcement purposes pursuant to the *Guide*.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the *Guide*.

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.

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JUDGE, 398TH D.C.

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

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

The Honorable Lazaro Gallardo

March 1, 2019

Page 3 of 3

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: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 1, 2019

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

Ref: Constable Precinct No. 4 2018 Equitable Sharing Agreement and Certification
Audit No. 2019-19

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 Equitable Sharing Agreement and Certification for the year ended December 31, 2018. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Background:

The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Constable Precinct 4 Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the Constable Precinct 4 Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement and Certification must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

HIDALGO COUNTY DISTRICT JUDGES

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

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

The Constable Precinct 4 Office Treasury Fund balance for the year ended December 31, 2018 was \$54,727.95. Expenditures from the Treasury Fund totaled \$3,480.12. Constable Precinct 4 does not maintain a Justice Fund.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the Constable Precinct 4 Equitable Sharing Agreement and Certification for the year ended December 31, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Constable Precinct 4 Office Treasury Fund and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable Precinct 4 Office Treasury Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.

Conclusion:

Based on the results of our review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Treasury Fund were incurred for law enforcement purposes pursuant to the *Guide*.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the *Guide*.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

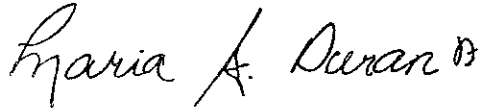
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

The Honorable Atanacio "J.R." Gaitan
March 1, 2019
Page 3 of 3

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

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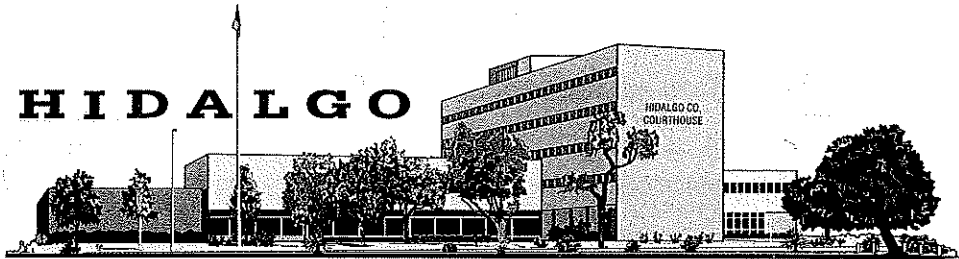
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EDINBURG, TEXAS 78539

March 1, 2019

Honorable Ricardo Rodriguez Jr., Criminal District Attorney
Hidalgo County Criminal District Attorney's Office
100 E. Cano, 2nd Floor
Edinburg, TX 78541

Ref: HIDTA's 2018 Equitable Sharing Agreement and Certification
Audit No. 2019-21

Dear Mr. Rodriguez:

We conducted a limited scope review of the High Intensity Drug Trafficking Area (HIDTA) Equitable Sharing Agreement and Certification for the year ended December 31, 2018. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Background:

The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (HIDTA) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that HIDTA must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement and Certification must be maintained by the agency.

Effective July 2018, Equitable sharing for task forces may be paid either to a fiduciary agency (Hidalgo County District Attorney's Office) or to individual member agencies. Compliant task forces may request and receive equitable sharing payments; however, the payments are paid directly to the fiduciary agency. Funds awarded to the fiduciary agency will be the fiduciary agency's funds and must be maintained by the fiduciary agency. The fiduciary agency may earmark funds for use in support of the task force's operations.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

HIDTA is required to prepare an Equitable Sharing Agreement and Certification until the balance in HIDTA's Justice Fund and Treasury Fund are zeroed. The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year.

HIDTA's Justice Fund and Treasury Fund balances for the year ended December 31, 2018 were \$502,428.20 and \$437,597.86, respectively. Expenditures for HIDTA's Justice Fund and Treasury Fund totaled \$4,540.78 and \$159,606.75, respectively.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on HIDTA's Equitable Sharing Agreement and Certification for the year ended December 31, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for HIDTA's Justice Fund and Treasury Fund and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from HIDTA's Justice Fund and Treasury Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.

Conclusion:

Based on the results of our review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agree to those recorded in *alio*. In addition, all expenditures from the Justice Fund and Treasury Fund were incurred for law enforcement purposes pursuant to the *Guide*.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agree to those

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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

Honorable Ricardo Rodriguez, Jr.
March 1, 2019
Page 3 of 3

recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the *Guide*.

If you have any questions, please contact Michael Ramos, Internal Auditor I, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY HIDALGO

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EDINBURG, TEXAS 78539

March 11, 2019

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

Re: January 2019 DTA Payment Request Report No. 2019-42

Dear Mr. Villarreal:

We completed a limited scope review of the January 2019 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 January 31, 2019. 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 January 2019."
- 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 January 2019."
- Although DTA fees for 220 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 (219 tax

HIDALGO COUNTY DISTRICT JUDGES

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ROSE GUERRA REYNA
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RENEER. BETANCOURT
JUDGE, 449TH D.C.

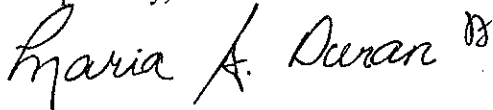
JAIME TIJERNA
JUDGE, 484TH D.C.

accounts), and small amounts collected (1 tax account) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of \$0.01.

We will proceed to process the January 2019 DTA payment request in the amount of \$159,558.64 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. SINGLETERRY
JUDGE, 92ND D.C.

FERNANDO MANCINAS
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JUDGE, 416TH D.C.

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

JAMIE TIJERINA
JUDGE, 484TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	W736010000034900	65.29	17.68	82.97	11.65
2	1	2016	P640000056000500	42.75	11.72	54.47	7.7
3	1	2016	C750004001002800	40.33	11.69	52.02	7.5
4	1	2016	W185000000000304	26.19	7	33.19	4.64
5	1	2016	E503803000021200	17.02	4.66	21.68	3.06
6	1	2016	W731000000009000	13.95	3.73	17.68	2.47
7	1	2016	S408000000001400	9.01	2.56	11.57	1.66
8	1	2016	A630000000002500	0.09	0.03	0.12	0.02
9	1	2015	E585000000000100	41	16.58	57.58	8.31
10	1	2015	E650000006001000	34.05	13.41	47.46	6.74
11	1	2015	P14000005002502	30.11	11.56	41.67	5.83
12	1	2015	G880000010000100	17.13	6.52	23.65	3.29
13	1	2015	M385300000003400	0.13	0.06	0.19	0.03
14	1	2014	B380000000004500	215.01	99.08	314.09	41.28
15	1	2014	R535500058001600	145.24	73.23	218.47	30.72
16	1	2014	R535500058001600	60.52	30.51	91.03	12.8
17	1	2014	E800000113000500	42.21	21.14	63.35	8.86
18	1	2014	S36500002001901	27.84	14.59	42.43	6.14
19	1	2014	T210000239001530	29.26	13.29	42.55	5.53
20	1	2014	L085000000002200	26.02	11.73	37.75	4.88
21	1	2014	W230000058000700	14.99	7.4	22.39	3.13
22	1	2014	L43500000L000100	14.54	6.79	21.33	2.84
23	1	2014	C030000196002300	8.4	4.18	12.58	1.75
24	1	2014	S359302000005300	9.3	4.12	13.42	1.73
25	1	2014	L110001004006807	1.6	0.83	2.43	0.35
26	1	2013	S705000000003000	110.61	63.88	174.49	23.06
27	1	2013	L555000000002800	82.71	43.08	125.79	15.14
28	1	2013	C680001000000500	38.91	20.78	59.69	7.35
29	1	2013	N861301000009900	26.63	13.77	40.4	4.83
30	1	2013	T210000239001530	6.05	3.48	9.53	1.25
31	1	2013	A210000048001001	5.8	3.1	8.9	1.1
32	1	2013	S265001000004100	3.14	2.04	5.18	0.75
33	1	2013	P320002006001200	3.5	1.82	5.32	0.64
34	1	2012	B380000000004500	215.01	150.69	365.7	49.02
35	1	2012	R260000002000100	140.41	82.48	222.89	24.85
36	1	2012	C535300000010600	114	70.4	184.4	21.72
37	1	2012	1004600000000018	89.22	55.68	144.9	17.26
38	1	2012	M015098087000210	71.15	45.6	116.75	14.3
39	1	2012	B190012000003400	73.79	45.31	119.1	13.95
40	1	2012	T210000254001625	38.7	29.43	68.13	9.86
41	1	2012	W010000055000206	51.27	30.46	81.73	9.23
42	1	2012	V089500000006500	35.07	23.42	58.49	7.47
43	1	2012	P329500000000600	25.94	15.25	41.19	4.59

44	1	2012	G840000000000100	22.35	13.95	36.3	4.33
45	1	2012	W340000000000800	16.58	11.51	28.09	3.73
46	1	2012	N840000006000200	16.75	10.39	27.14	3.21
47	1	2012	A180000029000525	8.76	5.55	14.31	1.73
48	1	2012	C030000189001000	2.98	1.93	4.91	0.61
49	1	2012	P329500000000600	-25.94	-15.25	-41.19	-4.59
50	1	2011	O210000005000035	113.16	84.96	198.12	24.27
51	1	2011	C535300000010600	114	84.08	198.08	23.77
52	1	2011	C030000189001000	106.75	81.93	188.68	23.7
53	1	2011	V089500000006500	78.82	62.07	140.89	18.21
54	1	2011	B158003005000600	82.48	57.53	140.01	15.71
55	1	2011	N340000000303513	60.36	43.91	104.27	12.31
56	1	2011	N340000000303513	60.36	43.91	104.27	12.31
57	1	2011	C676000000037100	43.18	34.43	77.61	10.17
58	1	2011	P927701000001600	46.46	35.18	81.64	10.1
59	1	2011	L106902000005300	50.43	35.3	85.73	9.76
60	1	2011	B380000000004500	22.87	18.78	41.65	5.63
61	1	2011	L106902000005300	26.53	18.68	45.21	5.13
62	1	2011	1004600000000018	11.78	8.77	20.55	2.49
63	1	2011	R457002000006400	9.21	7.15	16.36	2.08
64	1	2011	E330000359001000	8.14	5.6	13.74	1.51
65	1	2011	W230000007001200	1.06	0.75	1.81	0.2
66	1	2011	P925501000006000	0.81	0.56	1.37	0.15
67	1	2011	N340000000303513	-60.36	-43.91	-104.27	-12.31
68	1	2010	C535300000010600	118.04	101.22	219.26	26.74
69	1	2010	E494100000000100	104.84	84.66	189.5	21.39
70	1	2010	M593000000002700	100.37	77.04	177.41	18.67
71	1	2010	C030000189001000	75.64	67.13	142.77	18.15
72	1	2010	L502500000005520	64.66	51.79	116.45	13
73	1	2010	C922000000000400	37.16	32.49	69.65	8.69
74	1	2010	K240000000007305	14.05	11.3	25.35	2.85
75	1	2010	G590098004000101	4.52	3.79	8.31	0.99
76	1	2009	C535300000010600	120.64	117.92	238.56	29.5
77	1	2009	N861301000009900	77.94	77.74	155.68	19.76
78	1	2009	W310000001001200	40.87	34.22	75.09	7.42
79	1	2009	N861301000009900	-77.94	-77.74	-155.68	-19.76
80	1	2008	S295000000046535	398.95	368.7	767.65	73.61
81	1	2008	K280000000001800	130.75	126.94	257.69	26.87
82	1	2008	E330000301000500	65.75	67.78	133.53	15.29
83	1	2008	N580000004001500	5.8	5.85	11.65	1.29
84	1	2008	H185000175001200	2.44	2.93	5.37	0.76
85	1	2008	L583001000000500	3.67	3.56	7.23	0.75
86	1	2007	I708000000002000	226.85	227.8	454.65	41.85
87	1	2007	M655000001001000	151.72	165	316.72	33.68
88	1	2007	B158003005000600	80.21	94.43	174.64	21.05
89	1	2007	G74000600B000100	56.96	64.04	121	13.59
90	1	2007	V382000000006900	33.93	41.09	75.02	9.42

91	1	2007	G450000000000900	46.86	47.37	94.23	8.78
92	1	2007	C211000000005100	37.62	41.68	79.3	8.7
93	1	2007	G520002000001000	40.36	42	82.36	8.11
94	1	2007	T570002000001400	39.71	39.88	79.59	7.33
95	1	2007	B158003005000600	24.82	29.23	54.05	6.52
96	1	2007	T570002000001400	24.26	24.36	48.62	4.47
97	1	2007	L672500000014000	13.99	17.08	31.07	3.95
98	1	2007	M475000002001600	7.83	8.39	16.22	1.68
99	1	2007	S52500144A000900	7.28	7.31	14.59	1.34
100	1	2007	B310000000001615	-58.1	-67.78	-125.88	-15.08
101	1	2006	S295000000046535	398.95	464.45	863.4	87.97
102	1	2006	I708000000006800	288.35	342.42	630.77	66.61
103	1	2006	I708000000002000	208.64	234.54	443.18	42.25
104	1	2006	M655000001001000	162.62	196.36	358.98	39.03
105	1	2006	R331000000007000	155.15	180.62	335.77	34.21
106	1	2006	B158003005000600	95.49	123.9	219.39	26.79
107	1	2006	S52500144A000900	55.95	62.89	118.84	11.33
108	1	2006	V063002000000900	30.14	35.1	65.24	6.65
109	1	2006	R065000003000100	21.58	28.21	49.79	6.15
110	1	2006	E456000000008800	10.4	12.32	22.72	2.39
111	1	2006	E850002008000600	9.78	10.6	20.38	1.8
112	1	2006	L187000002001500	9.04	9.82	18.86	1.67
113	1	2006	P927701000001600	4.25	5.77	10.02	1.31
114	1	2006	E456000000008800	-10.4	-12.32	-22.72	-2.39
115	1	2005	I708000000002000	209.64	260.83	470.47	46.23
116	1	2005	B158003005000600	86.81	123.05	209.86	25.91
117	1	2005	M655000001001000	70.06	93	163.06	18.08
118	1	2005	W423002000001200	54.15	74.95	129.1	15.35
119	1	2005	V057501000009300	36.99	57.87	94.86	13.48
120	1	2005	B240001000001200	45.33	56.39	101.72	9.99
121	1	2005	S735000006002200	14.55	17.53	32.08	2.95
122	1	2005	R225001003001900	2.49	3.85	6.34	0.89
123	1	2005	R225001003001900	2.48	3.86	6.34	0.89
124	1	2005	L187000002001500	3.12	3.76	6.88	0.63
125	1	2004	C535300000010600	106.14	167.43	273.57	35.5
126	1	2004	C539000000000200	64.27	79.96	144.23	11.86
127	1	2004	B190016000000400	45.5	56.62	102.12	8.4
128	1	2004	A300000020001200	27.23	39.62	66.85	7.6
129	1	2004	S735000006002200	30.57	40.49	71.06	6.74
130	1	2004	K240000000008020	31.43	40.78	72.21	6.55
131	1	2004	H365003000001100	23.32	33.3	56.62	6.23
132	1	2004	M015000062000401	12.5	20.3	32.8	4.44
133	1	2004	W230000013000600	6.45	10.45	16.9	2.28
134	1	2004	S430000001001400	7.38	11.08	18.46	2.22
135	1	2004	V382000000000100	11.2	13.94	25.14	2.07
136	1	2004	E310000036001600	7.62	10.37	17.99	1.81
137	1	2004	S725002008000200	3.75	5.51	9.26	1.07

138	1	2004	H345003000002000	4	5.03	9.03	0.76
139	1	2004	S430000001001400	1.83	2.76	4.59	0.55
140	1	2004	B158003005000600	0.86	1.32	2.18	0.27
141	1	2003	S301300001001800	201.01	290.29	491.3	47.94
142	1	2003	M515000000004700	35.62	54.31	89.93	9.78
143	1	2003	G212000000000700	21.44	31.73	53.17	5.46
144	1	2003	W230000052000300	8.05	13.64	21.69	2.83
145	1	2003	S430000001001400	8.05	13.06	21.11	2.56
146	1	2003	B505000015000600	8.53	11.63	20.16	1.73
147	1	2003	A180000064001504	5.55	8.6	14.15	1.59
148	1	2003	S244002000003500	2.72	3.71	6.43	0.55
149	1	2002	T795000000000500	71.42	135.03	206.45	28.81
150	1	2002	S301300001001800	100.54	157.26	257.8	25.79
151	1	2002	L007001000007300	47.91	86.45	134.36	17.47
152	1	2002	M190001000003200	50.12	76.37	126.49	11.95
153	1	2002	G212000000000700	33	52.83	85.83	9.01
154	1	2002	P200000011000400	24.23	40.73	64.96	7.49
155	1	2002	R026300000001100	16.2	28.31	44.51	5.49
156	1	2002	W010000044001052	7.45	11.08	18.53	1.65
157	1	2002	C690000001000700	2.62	4.09	6.71	0.67
158	1	2002	C960002004000900	2.41	3.57	5.98	0.53
159	1	2001	C535300000010600	123.16	238.62	361.78	47.85
160	1	2001	C960002004000900	114.69	183.98	298.67	27.35
161	1	2001	S477000000011900	33.41	57.61	91.02	9.77
162	1	2001	B240002005000B00	5.43	9.13	14.56	1.49
163	1	2001	T706000000000200	6.19	9.58	15.77	1.32
164	1	2001	C535300000010600	0.14	0.29	0.43	0.06
165	1	2000	B225000000002000	84.35	131.94	216.29	15.56
166	1	2000	G570000001002800	12.17	25.62	37.79	5.21
167	1	2000	N440000000001500	10.2	17.6	27.8	2.62
168	1	2000	N440000000001500	10.21	17.59	27.8	2.62
169	1	2000	G040000006000100	4.78	9.76	14.54	1.91
170	1	2000	M687000000002600	2.35	4.13	6.48	0.64
171	1	2000	M687000000002600	2.34	4.14	6.48	0.64
172	1	1999	B225000000002000	26.94	45.37	72.31	5.46
173	1	1999	T685000000005800	6.5	13.02	19.52	2.25
174	1	1999	C535300000010600	-0.1	11.12	11.02	2.17
175	1	1999	C535300000010600	4.16	9.07	13.23	1.77
176	1	1999	H419500000006600	5.85	10.8	16.65	1.61
177	1	1999	Q330000024001500	3.75	7.53	11.28	1.3
178	1	1999	C535300000010600	7.93	5.92	13.85	1.15
179	1	1998	A440000000003000	19.53	45.26	64.79	8.82
180	1	1998	S165000000001600	14.73	27.62	42.35	3.71
181	1	1998	S735000006000700	0.1	0.22	0.32	0.04
182	1	1997	M490000000009302	12.27	28.17	40.44	4.98
183	1	1997	B010000003000300	12.2	26.52	38.72	4.27
184	1	1997	M368000000004100	5.34	13.34	18.68	2.65

185	1	1997	S735000006000700	6.4	13.85	20.25	2.22
186	1	1994	E030000005000100	10.87	27.46	38.33	4.36
187	1	1994	C120002000002600	4.33	11.1	15.43	1.81
188	1	1993	E030000005000100	70.63	186.76	257.39	29.56
189	1	1992	E030000005000100	63.54	175.63	239.17	27.74
190	1	1991	E030000005000100	60.17	173.55	233.72	27.35
191	1	1990	E030000005000100	59.14	177.66	236.8	27.94
192	1	1989	E030000005000100	59.18	184.89	244.07	29.03
193	1	1988	E030000005000100	57.58	186.8	244.38	29.28
194	1	1987	E030000005000100	44.25	148.87	193.12	23.3
195	1	1986	E030000005000100	42.9	149.47	192.37	23.36
196	1	1985	E030000005000100	37.43	134.9	172.33	21.05
197	1	1984	E030000005000100	59.01	219.77	278.78	34.26
198	1	1983	E030000005000100	61.81	237.61	299.42	36.99
199	1	1983	G080000003002100	9.03	33.62	42.65	4.92
200	1	1982	E030000005000100	58.48	231.82	290.3	36.05
201	1	1982	G080000003002100	26.99	103.75	130.74	15.18
202	12	1997	M49000000009302	0.59	1.35	1.94	0.24
203	17	1993	E030000005000100	0.87	2.31	3.18	0.36
204	17	1987	E030000005000100	6.37	21.44	27.81	3.35
205	17	1986	E030000005000100	7.96	27.73	35.69	4.33
206	17	1985	E030000005000100	7.96	28.69	36.65	4.48
207	17	1984	E030000005000100	9.63	35.86	45.49	5.59
208	17	1983	E030000005000100	4.38	16.84	21.22	2.62
209	17	1982	E030000005000100	8.76	34.72	43.48	5.4
210	1	2010	L473500004000100	36.67	35.96	72.63	10.34
211	1	2010	L473500004000100	24.23	23.78	48.01	6.84
212	1	2009	L473500004000100	105.54	116.19	221.73	31.66
213	1	2003	F675006000001900	70.12	108.05	178.17	19.77
214	1	2017	A505000000000100	0.24	0.06	0.3	0.04
215	1	2015	L670000004001800	9.67	3.52	13.19	1.78
216	1	2014	A180000038000219	41.85	21.94	63.79	9.23
217	1	2013	H385000000001113	220.7	113.47	334.17	39.73
218	1	2009	H284000000013400	1.21	1.08	2.29	0.25
219	1	2005	E540000045000300	3.1	4.66	7.76	1.04
220	1	2004	E540000045000300	0.71	1.15	1.86	0.25