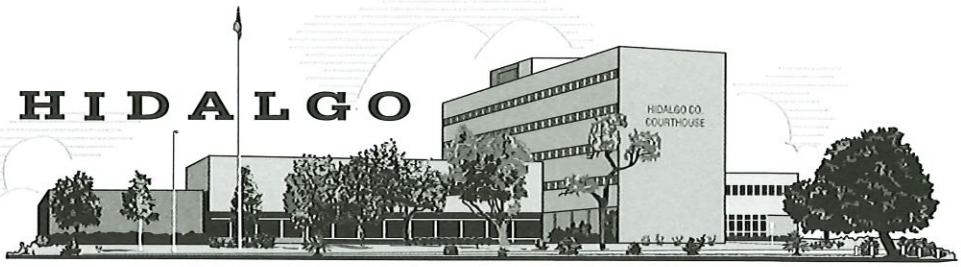
COUNTY of HIDALGO

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 23, 2019

The Honorable Richard F. Cortez, Hidalgo County Judge
The Honorable David L. Fuentes, Commissioner Precinct No. 1
The Honorable Eduardo Cantu, Commissioner Precinct No. 2
The Honorable Jose M. Flores, Commissioner Precinct No. 3
The Honorable Ellie Torres, Commissioner Precinct No. 4

Dear Judge and Commissioners:

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

Department	Description
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for February 2019
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for February 2019
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for the month of February 2019
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for February 2019
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for February 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for February 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for February 2019
The Hon. Ellie Torres, Commissioner Precinct No. 4	Monthly Fees Report for January and February 2019
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for February 2019
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for February 2019
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for February 2019
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for February 2019
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for February 2019
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 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 February 2019
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	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 February 2019
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Hot Checks Fund Financial Statements for January 2018 through December 2018
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for January 2019
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	February 2019 DTA Payment Request Report No. 2019-44

Respectfully,

Maria A. Durán

Maria Arcilia Durán, CPA
Hidalgo County Auditor

Attachments

COUNTY of HIDALGO

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Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

March 27, 2019

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

Re: *Criminal Fees Monthly Report* for February 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for February 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 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 *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.
- 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 February 2019 totaled $219,185.94. 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 26 of 176 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, errors found were due to incorrect fee schedules used at the time the judgment was rendered. The County Clerk's Office was advised by the District Attorney's Office not to change the fees assessed as the fees were not assessed with ill intent. Therefore, errors in the allocations of the fines, fees, and court costs will not be adjusted.

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 request a written opinion from the District Attorney's Office regarding errors due to incorrect fee schedules used at the time the judgement was rendered. 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 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.

Observation No. 3:
We noted during the review of the "Void/Adjustment Sheet" that a cashier accepted an over the phone credit card payment. According to staff, over the phone credit card payments are done through the County Clerk's EZ Justice Portal. The cashiers are required to obtain the cardholder's name, address, and credit card security code to process the credit card payment. Once the credit card payment is processed and accepted, Hamer's credit card receipt is sent via email to the defendant or to the cashier/collector, if defendant does not have an e-mail address. Subsequently, the credit card payment is receipted into Odyssey and the system generated receipt is sent to the defendant through mail. Staff has indicated that the credit card payment is processed as if the defendant would have made the payment from their home and the acceptance of credit card payments over the phone has increased their collections.

The County Auditor's Office requires that the cashier request identification from the payer when a debit or credit card is presented as payment. The identification is required to verify that the card belongs to the payer. After the card is swiped or processed and the transaction has been authorized, the cashier must obtain the payer's signature on the credit card receipt. Over-the-phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payer's name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over-the-phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

Recommendation:
Management should not allow the processing of over-the-phone credit card transactions. Individuals calling and requesting to pay fees and fines should be notified that payments can be made online and referred to the Hidalgo County Clerk Website.

Please provide written management responses to the observations noted above and an action plan for observation no.1 by April 19, 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 A. Duran CB

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

ACTION PLAN (AP)

Audit Project	Criminal Fees Monthly Report for February 2019
Observation No. 1	We noted that 26 of 176 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.
Recommendation No. 1	Management should request a written opinion from the District Attorney's Office regarding errors due to incorrect fee schedules used at the time the judgement was rendered. 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.
GOAL/ACTION ITEM:	**Request a written opinion from the District Attorney'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				

Dept. Head/Elected Official Signature

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2019 - 02/28/2019** 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

Filter Totals	Totals	Fee Totals	
Total Receipts	219,444.94	219,444.94	x9-1
Total Adjustments Impacting Receipts	(259.00)	✓ (259.00)	x9-2
Final Fee Code Totals	219,185.94	219,185.94	x2-4a; x3-1; x8; x9-2

Due Treasurer	**$ 219,185.94** x; x5-19

Hidalgo County Clerk

Criminal Court Cost

~~Civil and Probate Court Cost~~

February 2019

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

County Clerk

March 4, 2019
Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/21/19 3/20/19 3/25-/19

x2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2019 - 02/28/2019** 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

Fund and GL Account Summary	Totals	Fee Totals
Fee Code Totals for All Funds	219,185.94	219,185.94
1100-341-10-180-002-0-000 County Clerk	13,154.78	✓ 11,231.11 ~~13,154.78~~
1100-342-10-180-001-0-000 Sheriff	9,235.79	✓ 9,235.79
1100-341-10-180-006-0-000 Stenographer	5,618.18	✓ 5,618.18
1100-341-10-180-008-0-000 Jury - County Clerk	22.00	✓ 22.00
1100-207-20-000-005-0-000 Time Payment State	2,396.97	✓ 2,451.57 ~~2,396.97~~
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,336.00	✓ 2,336.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	537.23	✓ 537.23
1100-202-00-000-022-0-000 Refund/Overpmt-CC	31.52	✓ 31.52
1100-207-20-000-015-0-000 Consolidated Court Costs	23,316.65	✓ 23,316.65
1100-207-20-000-019-0-000 Arrest -DPS	10.29	✓ 10.29
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	1.55	✓ 1.55
1100-207-20-000-035-0-000 State Traffic Fee	2,778.99	✓ 2,778.99
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	14,398.32	✓ 14,398.32
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,388.02	✓ 2,388.02
1100-207-20-000-053-0-000 Jury Service Fund	631.04	✓ 631.04
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,517.04	✓ 1,517.04
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	7,023.82	✓ 7,023.82
1100-207-20-000-059-0-000 Indigent Defense Representation	561.70	✓ 561.70
1100-207-20-000-061-0-000 Moving Violation Fee	14.62	✓ 14.62
1100-207-20-000-066-0-000 Failure to Appear-State	1,790.78	✓ 1,790.78
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,385.95	✓ 1,385.95
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	2,026.85	✓ 2,026.85

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2019 - 02/28/2019** 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

Fund and GL Account Summary	Totals	Fee Totals
1100-341-10-180-003-0-000 CC Time Payment 10%	600.56	✓ 491.51 ~~600.56~~
~~1100-341-10-180-002-0-000 Time Payment 40%~~		✓ 191.06
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,672.00	✓ 1,672.00
1100-341-10-180-009-0-000 CC - DA Fees	3,998.01	✓ 3,998.01
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	168.70	✓ 168.70
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	358.21	✓ 358.21
1100-351-20-180-001-0-000 CC - Public Defense	12,673.12	✓ 12,673.12
1100-341-10-180-006-0-000 County Clerk - Court Costs	277.83	✓ 277.83
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,951.47	✓ 1,951.47
1100 - General Fund	**112,877.99**	**112,877.99**
1238-341-20-180-001-0-000 County Records Management	6,279.52	✓ 6,279.52
1238 - County Records Management and Preservation	**6,279.52**	**6,279.52**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	743.51	✓ 743.51
1237 - County Clerk Records Management and	**743.51**	**743.51**
1200-351-10-180-000-0-000 CC - Fines	57,168.41	✓ 57,168.41
1200 - Road and Bridge Countywide	**57,168.41**	**57,168.41**
1239 - Court Reporter Service	**0.00**	**0.00**
1241-341-10-180-001-0-000 Courthouse Security Fund	842.65	✓ 842.65
1241 - Courthouse Security	**842.65**	**842.65**
1247 - Law Library Fee	**0.00**	**0.00**
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,123.86	✓ 1,123.86
1255 - County and District Court Technology Fund	**1,123.86**	**1,123.86**
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	40,150.00	✓ 40,150.00

Receipt Journal by Fund and Fee Code

Transaction Date Range: **02/01/2019 - 02/28/2019** 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

Fund and GL Account Summary	Totals	Fee Totals
1225 - Pre-Trial Intervention Program	40,150.00	40,150.00

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended February 28, 2019

JUD fee was over assessed by $15.00

Receipt	Date	Party Name	Cause #	Offense Date	Charge Offense Description	Disp/Judgment Date		ADDCC	DDCF	JUDr	MVF	RMP	RMPr	STF	STFr	TOTAL
COL-2019-02077	2/1/2019	GARCIA, GERARDO ENRIQUE	CR-18-12015-E	7/9/2018	DRIVING WHILE INTOXICATED	02/01/2019	convicted	-	60.00	30.00	0.10	22.50	2.50	-	-	449.10

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

Receipt	Date	Party Name	Cause #	Offense Date	Charge Offense Description	Disp/Judgment Date		ADDCC	DDCF	JUDr	MVF	RMP	RMPr	STF	STFr	TOTAL
COL-2019-02592	2/8/2019	CONTRERAS-GALVAN, JOSE CARLOS	CR-10-3424-E	11/29/2009	DRIVING WHILE INTOXICATED	07/14/2015	convicted	3.00	60.00	-	0.10	22.50	2.50	30.00	-	727.10
COL-2019-02371	2/5/2019	Rodriguez, Raquel Mariela Villanueva	CR-18-00812-H	10/7/2017	DRIVING WHILE INTOXICATED	06/04/2018	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	512.10
COL-2019-02979	2/14/2019	Saenz, Gerson Guzman	CR-18-11377-E	6/24/2018	DRIVING WHILE INTOXICATED	01/16/2019	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	483.00
COL-2019-03846	2/27/2019	CONTRERAS, HECTOR JAVIER JR. GARZA	CR-14-2736-E	1/16/2014	DRIVING WHILE INTOXICATED	07/11/2016	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	1,142.10
COL-2019-02230	2/4/2019	GALVAN, ARNOLDO JR	CR-18-01012-A	9/28/2017	DRIVING WHILE INTOXICATED	08/07/2018	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	785.10
COL-2019-03080	2/15/2019	GUTIERREZ, JOSE SAUL CEDILLO	CR-18-07036-A	2/24/2018	DRIVING WHILE INTOXICATED	11/20/2018	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	772.10
COL-2019-02114	2/1/2019	OYVELA, JESUS	CR-16-12933-E	8/20/2016	DRIVING WHILE INTOXICATED	01/09/2019	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	452.10
COL-2019-02113	2/1/2019	Cano, Soraida Janet	CR-18-06272-D	2/5/2018	DRIVING WHILE INTOXICATED	12/12/2018	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	700.00
COL-2019-02845	2/12/2019	TOVAR, NICOLAS HERNANDEZ	CR-18-08707-A	5/6/2018	DRIVING WHILE INTOXICATED	01/28/2019	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	495.10
COL-2019-02840	2/12/2019	ORTIZ BALDERAS, AMERICO D	CR-18-06408-B	2/4/2018	DRIVING WHILE INTOXICATED	01/17/2019	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	467.10
COL-2019-03401	2/21/2019	RODRIGUEZ, ROGELIO PALOMAREZ	CR-18-07094-B	3/29/2018	DRIVING WHILE INTOXICATED 2ND	01/22/2019	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	467.10
COL-2019-03535	2/25/2019	GONZALEZ, LINDA JOSEFINA	CR-18-08403-F	12/9/2017	DRIVING WHILE INTOXICATED 2ND	11/15/2018	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	1,007.10
COL-2019-03041	2/15/2019	Medina, Rodolfo Almadanize	CR-18-04361-F	4/9/2018	DRIVING WHILE INTOXICATED 2ND	01/17/2019	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	497.10
COL-2019-03231	2/20/2019	HERRERA, JOSE CANDELARIO, Jr.	CR-18-07582-D	3/22/2018	DRIVING WHILE INTOXICATED 2ND	01/24/2019	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	467.10
COL-2019-03105	2/19/2019	HERNANDEZ, JOSE DAVID	CR-14-10384-E	9/20/2014	DRIVING WHILE INTOXICATED BAC >= 0.15	10/21/2014	convicted	3.00	60.00	-	0.10	22.50	2.50	30.00	-	650.13
COL-2019-02868	2/13/2019	Ramirez, Christian Ivan	CR-18-14477-B	9/1/2018	DRIVING WHILE INTOXICATED BAC >= 0.15	12/12/2018	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	800.00
COL-2019-02530	2/7/2019	ALFARO, JORGE	CR-18-08837-F	3/30/2018	DRIVING WHILE INTOXICATED BAC >= 0.15	10/10/2018	convicted	-	-	15.00	-	-	-	-	-	192.10
COL-2019-02101	2/1/2019	PEREZ, FLORENTINO DAVID	CR-18-09396-D	4/21/2018	DRIVING WHILE INTOXICATED	10/05/2018	Convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	1,149.10
COL-2019-02831	2/12/2019	Rubalcava, Jorge Guadalupe-Martinez	CR-17-07920-G	7/9/2017	DRIVING WHILE INTOXICATED	07/24/2017	Convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	776.43
COL-2019-02490	2/7/2019	FLORES, EMILIO JR	CR-18-06192-A	2/25/2018	DRIVING WHILE INTOXICATED BAC >= 0.15	1/10/2019	Convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	671.10
COL-2019-03827	2/27/2019	CONTRERAS, EZEQUIEL	CR-14-2457-H	3/16/2014	DRIVING WHILE INTOXICATED BAC >= 0.15	03/21/2014	convicted	3.00	60.00	15.00	0.10	22.50	2.50	-	30.00	800.13

Based on the type of offense, ADDCC ($3.00),STF ($30.00) and MVF ($0.10) should be assessed.

Receipt	Date	Party Name	Cause #	Offense Date	Charge Offense Description	Disp/Judgment Date		ADDCC	DDCF	JUDr	MVF	RMP	RMPr	STF	STFr	TOTAL
COL-2019-03759	2/27/2019	Moreno, Adrian	CR-16-08137-F	1/23/2016	DUTY ON STRIKING UNATTENDED VEHICLE	10/04/2018	ptd	-	-	-	-	22.50	2.50	-	-	360.00
COL-2019-03611	2/25/2019	SOVA, TERESA RAQUEL	CR-18-01668-H	10/24/2017	ACCIDENT INVOLVING DAMAGE TO VEHICLE>=$	02/13/2019	ptd	-	-	-	-	22.50	2.50	-	-	215.00

Motion to removed defendant from the Pre-Trial Diversion Program was granted. DDCF ($60.00) should be assessed.

Receipt	Date	Party Name	Cause #	Offense Date	Charge Offense Description	Disp/Judgment Date		ADDCC	DDCF	JUDr	MVF	RMP	RMPr	STF	STFr	TOTAL
COL-2019-03651	2/25/2019	HERNANDEZ, MILTON CARLOS, Jr.	CR-18-12234-E	7/16/2018	POSS MARIJ <2OZ	10/31/2018	convicted	-	-	-	-	22.50	2.50	-	-	240.00

RMP and RMPr fees were reversed, RMP should be $22.50 and RMPr should be $2.50

Receipt	Date	Party Name	Cause #	Offense Date	Charge Offense Description	Disp/Judgment Date	ADDCC	DDCF	JUDr	MVF	RMP	RMPr	STF	STFr	TOTAL
COL-2019-03998	2/28/2019	MOLINA, AMY LEE LOPEZ	CR-13-10738-A	6/12/2013	FALSE REPORT TO POLICE OFF/SP INV/LAW ENF	09/24/2015	-	-	15.00	-	2.50	22.50	-	-	684.00

1. During the month of February 2019 there were 109 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.

EXHIBIT A

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 27, 2019

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

Re: *Monthly Fees Report* for February 2019

Dear Ms. Ramon:

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

Conclusion:
Collections for the month of February 2019 totaled $307,033.83. 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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April 1, 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 February 2019

Dear Mr. Garza:

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). 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 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 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 that receipts were issued in sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance* forms to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- 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 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. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of February 2019 totaled $9,965.00. 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 28, 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 February 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 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 the 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 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. 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. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of February 2019 totaled $39,660.00. 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,

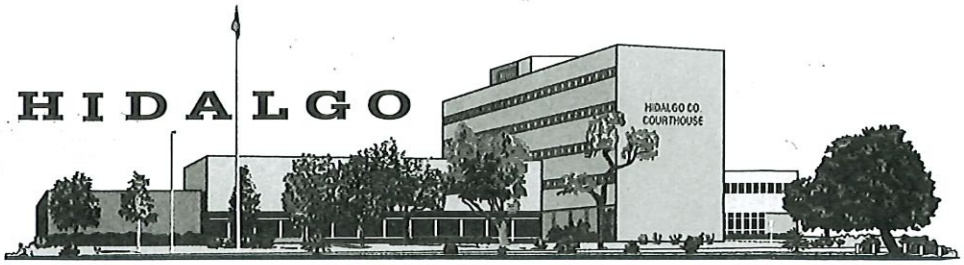
Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

March 29, 2019

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

Re: *Monthly Fee Report* for February 2019

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Report* and supporting documentation for the month of 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 Fee 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 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. 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. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of February 2019 totaled $1,001.75. 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.

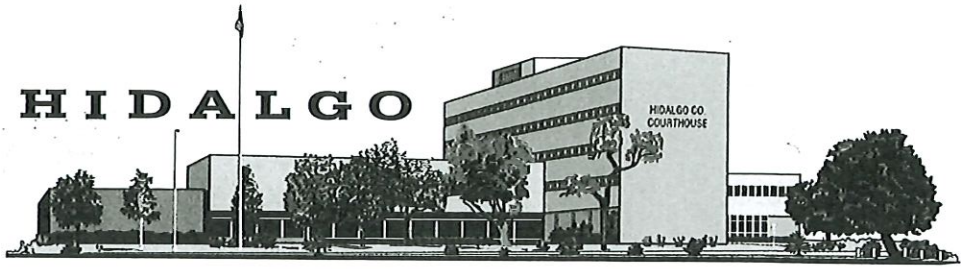
Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

April 11, 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 February 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 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 the review was limited to collections reported by your office on the *Monthly Fee 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 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 voiding receipts and 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. 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. | JAIME TIJERINA JUDGE, 464TH D.C.

- Verified that the users responsible for receipting did not have "Supervisor" user access in the Solid Waste Disposal Program that would allow them to void transactions.

Conclusion:
Collections for the month of February 2019 totaled $10,475.00. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that 7 of 8 users of the Solid Waste Disposal Program had "Supervisor" access (see Exhibit A). 5 of the 7 users receipted collections in the month of February 2019.

"Supervisor" access to the Solid Waste Disposal Program allows users to void transactions. Users responsible for receipting collections should not have access to void transactions. Computer access controls to void transactions should be limited to supervisors.

Inadequate access controls may increase the risk that transactions are voided without proper approval and the risk of loss or misuse of County funds.

Recommendation:
We recommend that "Supervisor" access be immediately removed from users responsible for receipting collections. The Information Technology Department should be contacted for assistance.

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

Enclosure: Exhibit A

cc: Mr. Valde Guerra, County Executive Officer

EXHIBIT A

Solid Waste Disposal Disposal Progam User List

DepartmentId	username	Description
122	erika.zamora	Clerk
122	belinda.martinez	Supervisor
122	esther.perez	Supervisor
122	elizabeth.montes	Supervisor
122	nora.morales	Supervisor
122	guadalupe.garza	Supervisor
122	mary.ramirez	Supervisor
122	rosa.garcia	Supervisor

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 29, 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 February 2019

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of 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 the review was limited to collections reported by your office on the *Monthly Fee 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 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 if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY 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, 445TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

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

Conclusion:
Collections for the month of February 2019 totaled $1,048.00. 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 presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

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

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

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

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

waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by April 18, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 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. | JAIME TIJERINA 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 February 2019	**MANAGEMENT RESPONSE DUE:**	April 18, 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

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EDINBURG, TEXAS 78539

April 10, 2019

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

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

Dear Commissioner Torres:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of January 2019 and 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 the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of January 2019 and 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 *Monthly Fees Report* and supporting documentation were received by 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.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified receipts issued, *Close-out Reports*, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the months of January 2019 and February 2019 totaled $44,750.00 and $42,800.00, respectively. Based on the results of our review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that permit numbers 63457 and 63485 were on the January 2019 "Void Permit Log" replacing permit numbers 29189 and 59504, respectively; however, permit numbers 63457 and 63485 were not entered in the Solid Waste Disposal Program. As of April 10, 2019, permit number 59504 remains active in the Solid Waste Disposal Program.

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

The Solid Waste Disposal Program must contain an accurate listing of permit numbers. When a new permit is issued, the new permit information must be entered in the Solid Waste Disposal Program. Precinct staff must scan permits prior to allowing a constituent to enter the disposal site in order to determine if the permit is active in the Solid Waste Disposal Program. If the permit is not active, the constituent cannot be allowed to dispose trash.

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

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

Observation No. 2:
We noted that the shortage of $100.00 on July 23, 2018 and unaccounted permit numbers 50710, 60385, and 62502 totaling $175.00 have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

Shortages should be replenished, or a request for indemnification should be made to Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes 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 implement internal controls may be considered negligence.

Failure to ensure that that the shortages are replenished results in the loss of revenue.

Recommendation:
Management should request indemnification from Commissioners Court for the $175.00.

Please provide a written management response to the observations noted above by April 26, 2019.

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

Respectfully,

Maria A. Duran PD

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

March 29, 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 February 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 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 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 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 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 *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.

Conclusion:
Collections for the month of February 2019 totaled $1,280.00. 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 A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 1, 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 February 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 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 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 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 Fees Report* and supporting documentation were submitted to the County Auditor's Office along with supporting documentation 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 that receipts were issued in sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Report/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of February 2019 totaled $15,629.50. 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 A. Duran PA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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March 29, 2019

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

Re: *Monthly Fees Report* for February 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 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 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 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 conduction 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 fees collected were properly accounted 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.

Conclusion:
Collections for the month of February 2019 totaled $13,949.50. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

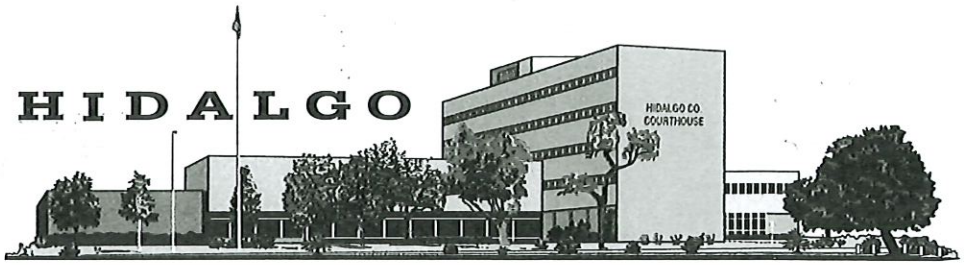
Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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April 1, 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 February 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 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 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 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 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 that 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; and 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 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. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of February 2019 totaled $5,088.50. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 29, 2019

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

Re: *Monthly Fees Report* for February 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 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 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 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 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.

Conclusion:
Collections for the month of February 2019 totaled $3,798.50. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran PB

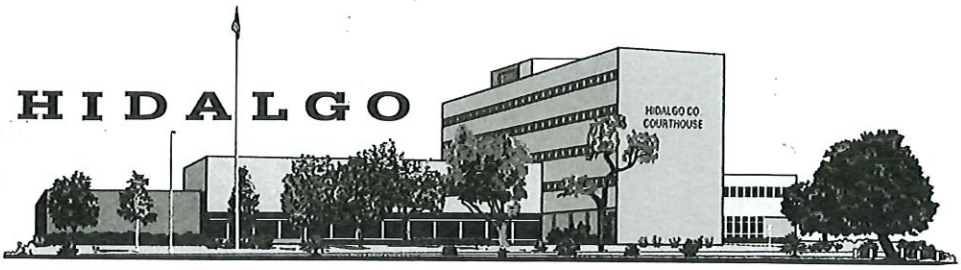
Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 445TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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March 27, 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 February 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 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.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- 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 $79,455.05. Based on the results of our review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that 72 of 598 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), December 2018 (25), and January 2019 (31) are 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.
- 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 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. 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. To date, the bond received on June 27, 2016 has not been forfeited. 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 of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted that 15 of 87 online credit card transactions processed were receipted 2 to 6 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 processed timely since they were moving back into their office. In addition, one in-house credit card transaction was processed as cash.

The County Auditor's Office requires that all collections (i.e., cash, checks, credit card payments, etc.) received be promptly recorded with the correct payment method 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 and correctly 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 and correctly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
We noted that the February 2019 *Monthly Report* was submitted 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 since they were moving back to 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 19 days was deposited at the bank 2 days after the collections were receipted. According to the Court Coordinator, the collections were deposited late due to an oversight.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact 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 collections for February 15, 2019 included a stale dated check. Check number 1002 in the amount of $102.10 was receipted with receipt number JP11-2019-00808. Lone Star National Bank reduced the day's deposit by the check amount. The individual was contacted so that a new check could be issued and subsequently deposited. According to the Court Coordinator, the stale dated check was accepted and receipted due to an oversight.

The County Auditor's *Cash Handling Guidelines and Procedures* states that prior to accepting a check as payment the cashier must verity that the date on the check is the date payment is presented. Stale-dated or post-dated checks may not be accepted.

Failure to ensure that stale-date or post-dated checks are not accepted as a form of payment may increase the risk of the bank not accepting the check since it is not payable on demand.

Recommendation:
Management should ensure stale-dated or post-date checks are not received as a form of payment.

Observation No. 8:
We noted that 5 of 19 Close-out Reports were submitted to the County Treasurer's Office 2 to 3 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office due to an oversight.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-out Report. Once the reconciliation is completed and the collections

are deposited to the County's General Fund bank account, the Close-out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office. 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 and action plans for observation no. 1 through 3 by Friday, April 19, 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 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019
Observation No. 1	We noted that 72 of 598 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; 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), December 2018 (25), and January 2019 (31) 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 in Odyssey. • Staff should ensure that adjustments are entered in 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
Observation No. 2	Properly completed copies of the May 2013 and August 2013 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.
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
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.
Recommendation No. 3	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	**The 2 cash bonds are liquidated as soon as possible.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature **Date**

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SVS0	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
What birth certificate number was assigned to this receipt?																																												
JP11-2019-00599		2/4/19			20.2	1.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.00
What happened to birth certificate numbers 4936; 4937; 4945; and 4949?																																												
What happened to death certificate number 6739?																																												
Based on offense type, UTFC $3 shouldn't have been assessed.																																												
JP11-2019-00579	T01-12226GS	2/4/19	6/30/01	FAIL TO DISPLAY DRIVER'S LICENSE	-	-	17.00	3.00	-	-	67.75	-	-	-	-	15	-	5.00	-	5	-	0.25	2	-	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	3.00	50.00	-	190.00
LTF $2 should have been assessed.																																												
JP11-2019-01113	T01-12512GS	2/28/19	7/27/01	NO SAFETY BELT	-	-	17.00	3.00	-	-	106.75	-	-	-	-	15	-	5.00	-	5	-	0.25	2	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	3.00	50.00	-	227.00
Based on offense date, JCTF $4 should have been assessed. In addition, please enter disposition date.																																												
JP11-2019-00883	T01-13035GS	2/20/19	9/15/01	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	17.00	3.00	-	0.5	95.00	-	-	-	-	15	-	5.00	-	5	-	0.50	2	-	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	50.00	-	215.00
Based on the number of payments, LTF has been under assessed by $2.																																												
JP11-2019-00931	T08-2017GS	2/22/19	4/26/08	NO SAFETY BELT	-	-	9.00	0.66	0.23	-	50.00	-	-	-	-	-	-	1.12	-	-	0.46	-	-	0.90	0.91	1.80	-	-	20.00	-	0.14	1.22	-	6.74	-	16.89	-	-	-	-	0.67	50.00	11.26	172.00
Based on the disposition date, TP $25 should have been assessed.																																												
JP11-2019-00705	T08-1283GS	2/8/19	3/22/08	OPERATE UNREGISTERED MOTOR VEHICLE	-	-	40.00	3.00	1.00	-	48.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	-	185.00
Based on the offense date, CSS $0.15 and MVF $0.10 should not have been assessed.																																												
JP11-2019-01054	11-103483-TR	2/27/19	5/3/11	ALLOW CHILD (4-14) TO RIDE NOT SECURED BY SAFETY BELT	-	-	40.00	3.00	1.00	-	12.50	-	-	-	0.15	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	12.5	-	-	-	-	-	3.00	-	-	145.25
Based on the number of payments, LTF has been under assessed by $2. In addition, WARr $50 should no be assessed, CPF $50 should have been assessed.																																												
JP11-2019-01048	T10-2000GS	2/27/19	3/1/10	DROVE ON WRONG SIDE OF ROADWAY	-	-	2.96	0.22	0.08	-	123.90	-	-	-	-	-	-	0.36	-	-	0.15	-	-	0.29	0.29	0.58	0.01	-	20.00	-	0.05	0.41	-	2.22	-	5.55	-	-	-	-	0.22	50.00	3.71	211.00
Based on offense type, MVF $0.10 should have been assessed.																																												
JP11-2019-01032	11-104827-TR	2/27/19	9/7/11	FAIL TO YIELD ROW OPEN INTERSECTION	-	-	40.00	3.00	1.00	-	103.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	30.00	-	-	-	-	-	-	3.00	-	50.00	273.00

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offe	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Based on offense type, MVF $0.10 should have been assessed.																																												
JP11-2019-00733	T10-3076GS	2/11/19	5/5/10	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	40.00	3.00	1.00	-	38.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	-	175.00
JP11-2019-00969	T10-3469GS	2/25/19	5/22/10	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	40.00	3.00	1.00	-	141.00	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	5	-	-	-	-	-	-	-	-	50.00	-	278.00
JP11-2019-00811	T10-5587GS	2/15/19	9/10/10	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	40.00	3.00	1.00	-	141.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	-	278.00
JP11-2019-00545	T11-2789GS	2/1/19	5/13/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	40.00	3.00	1.00	-	35.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	-	172.00
JP11-2019-00905	T12-6683GS	2/21/19	11/21/12	DRIVING WHILE LICENSE INVALID	-	-	40.00	3.00	1.00	-	433.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	-	570.00
JP11-2019-00945	T12-5805GS	2/22/19	9/26/12	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	40.00	3.00	1.00	-	2.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	89.00
JP11-2019-01088	T12-5811GS	2/28/19	12/24/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	40.00	3.00	1.00	-	141.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	-	278.00
Based on the offense date, MVF $0.10 should not have been assessed.																																											
JP11-2019-00594	T11-1008GS	2/4/19	2/16/11	PASSENGER NOT SECURED BY A SAFETY BELT	-	-	40.00	3.00	1.00	-	50.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	-	-	-	-	3.00	50.00	-	220.10
JP11-2019-01027	T11-6397GS	2/26/19	10/17/11	NO SAFETY BELT	-	-	23.32	1.75	0.58	-	-	-	-	-	-	-	-	2.91	-	-	1.17	-	-	2.33	2.33	2.00	0.06	-	11.66	-	0.35	3.15	-	17.49	-	-	-	-	-	-	1.75	29.15	-	100.00
JP11-2019-01095	13-110253-TR	2/28/19	11/12/13	PASSENGER NOT SECURED BY A SAFETY BELT	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	-	-	-	-	3.00	-	-	120.10
JP11-2019-00564	TR18-7778-J11	2/1/19	11/22/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAG	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offe	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Based on the offense date, MVF $0.10 should not have been assessed.																																												
JP11-2019-00922	TR19-1074-J11	2/22/19	1/24/19	USE OF PORTABLE WIRELESS COMM	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00766	TR19-1138-J11	2/12/19	1/22/19	USE OF PORTABLE WIRELESS COMM	-	-	40.00	3.00	1.00	-	99.00	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	201.10
JP11-2019-00906	TR19-1186-J11	2/21/19	1/23/19	USE OF PORTABLE WIRELESS COMM	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
Based on appear by date, SCOF $20 should have been assessed. In addition, CO and SV50 were split incorrectly, should be CO (50%) $10.87 and SV50 (50%) $10.88.																																											
JP11-2019-00628	T11-3333GS	2/5/19	6/2/11	SAFETY SEAT CHILD PASS, CHILD <8	-	-	40.00	3.00	1.00	-	10.75	-	-	-	0.15	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	11.0	-	-	-	-	-	3.00	-	-	122.00
Based on offense date, IDRF $2 was under assessed. In addition, WARr $50 should not be assessed, CPF $50 should have been assessed.																																											
JP11-2019-00852	T13-2421GS	2/19/19	4/10/13	EXPIRED MOTOR VEHICLE INSPECTIO N	-	-	40.00	3.00	1.00	-	129.00	-	-	-	-	-	-	5.00	-	-	1.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	30.00	-	-	-	-	-	-	3.00	50.00	50.00	348.00
Based on offense date, TPDC $1 and TPDS $1 should not have been assessed.																																											
JP11-2019-00699	FTA19-0013-J11	2/8/19	10/28/12	FAILURE TO APPEAR	-	-	40.00	3.00	1.00	-	25.00	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	89.00
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.																																											
JP11-2019-00568	CRNT15-0102-J11	2/1/19	9/5/15	NO HUNTERS EDUCATIO N	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	5	-	-	-	89.00
Based on appear by date, SCOF $20 should have been assessed. In addition, please enter disposition date.																																											
JP11-2019-00885	TR16-2652-J11	2/20/19	1/18/16	Speeding 10 % or more	-	-	40.00	3.00	1.00	-	138.00	5.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	50.00	-	290.10
LTF was under assessed by $0.01. In addition, fine should have been $100, TPWFr (85%) should have been $85 and CO (15%) should have been $15.																																											
JP11-2019-00829	CRNT18-0109-J11	2/15/19	3/30/18	Catfish: undersize d	-	-	40.00	3.00	1.00	-	15.00	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	1.99	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	85.01	5	-	-	-	169.00
Based on offense type, MVF $0.10, STF $30, and UTFC $3 should not have been assessed.																																											
JP11-2019-00912	TR18-6800-J11	2/22/19	10/31/18	GARBAGE REFUSE AND OTHER WASTE CONDITIO NS	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offe	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Based on appear by date, SCOF $20 should have been assessed.																																												
JP11-2019-01083	TR18-4466-J11	2/27/19	7/5/18	No Drivers License - When Unlic	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	69.10
Based on appear by date, SCOF $20 should have been assessed.																																											
JP11-2019-00787	TR18-6317-J11	2/14/19	10/11/18	No Drivers License - When Unlicense d not CDL(#)	-	-	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	135.00
LTF was under assessed by $0.01. In addition, fine should have been $120, TPWFr (85%) should have been $102 and CO (15%) should have been $18.																																											
JP11-2019-00830	CRNT18-0111-J11	2/15/19	3/30/18	NO FISHING LICENSE (WHEN REQUIRED)	-	-	40.00	3.00	1.00	-	18.00	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	1.99	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	102.01	5	-	-	-	189.00
Based on offense type and date, STF $30 and UTFC $3 should not have been assessed.																																											
JP11-2019-01076	TR19-1786-J11	2/27/19	2/15/19	Disregard Barricade/ Warning Device	-	-	40.00	3.00	1.00	-	-	5.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00908	TR19-1792-J11	2/22/19	2/14/19	Disregard Barricade/ Warning Device	-	-	40.00	3.00	1.00	-	-	5.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00982	TR19-1793-J11	2/25/19	2/14/19	Disregard Barricade/ Warning Device	-	-	40.00	3.00	1.00	-	52.90	5.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	155.00
JP11-2019-01070	TR19-1794-J11	2/27/19	2/14/19	Disregard Barricade/ Warning Device	-	-	40.00	3.00	1.00	-	-	5.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
Please enter disposition date.																																											
JP11-2019-00848	TR17-6302-J11	2/19/19	10/18/17	FAIL TO CONTROL SPEED (#)	-	-	40.00	3.00	1.00	-	177.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	50.00	-	350.00
JP11-2019-00874	TR16-5089-J11	2/20/19	10/20/16	NO DRIVER LICENSE WHEN UNL-NOT CDL	-	-	40.00	3.00	1.00	-	110.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	50.00	-	250.00
JP11-2019-00940	TR18-0007-J11	2/22/19	12/30/17	No Drivers License - When Unlicense d not CDL(#)	-	-	40.00	3.00	1.00	-	110.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	50.00	-	250.00

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Receipt	Cause #	Date	Off Date	Charge Off	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Please enter disposition date.																																												
JP11-2019-00847	TR17-6122-J11	2/19/19	9/30/17	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	77.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	50.00	-	250.00
JP11-2019-00767	TRU18-0438-J11	2/12/19	11/26/18	Parent Contributing to Non-Attendance	-	-	40.00	3.00	1.00	-	8.00	-	-	20	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	8	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	100.00
JP11-2019-00930	TR18-4883-J11	2/22/19	7/25/18	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	135.00	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	257.10
JP11-2019-00871	TR18-5026-J11	2/20/19	7/31/18	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	165.00	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	287.10
JP11-2019-00784	TR18-5619-J11	2/13/19	8/22/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	-	-	40.00	3.00	1.00	-	58.30	5.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	180.40
JP11-2019-00552	TR19-0777-J11	2/1/19	1/12/19	Driving While License Invalid - DL	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00858	TR19-1673-J11	2/19/19	1/24/19	Exp Driver's License	-	-	40.00	3.00	1.00	-	500.00	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	569.10
JP11-2019-00846	TR19-1716-J11	2/19/19	1/17/19	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	69.00
JP11-2019-00851	TR18-8160-J11	2/19/19	12/21/18	Failed to Drive in Single Lane	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	69.00
JP11-2019-00857	TR19-1031-J11	2/19/19	1/24/19		-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10

Justice of the Peace Gilberto Saenz
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Receipt	Cause #	Date	Off Date	Charge Offe	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Please enter disposition date.																																												
JP11-2019-00881	TR19-0543-J11	2/20/19	1/14/19	No Drivers License - When Unlicensed not CDL(#)	-	-	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	135.00
JP11-2019-00882	TR19-0832-J11	2/20/19	1/13/19	No Drivers License - When Unlic	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	69.10
JP11-2019-00840	TR19-0945-J11	2/19/19	1/17/19	No Drivers License - When Unlic	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	69.10
JP11-2019-00878	TR19-0971-J11	2/20/19	1/22/19	No Drivers License - When Unlicensed not CDL(#)	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	69.10
JP11-2019-00693	TR19-1179-J11	2/8/19	1/27/19	No Drivers License - When Unlicensed not CDL(#)	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	69.10
JP11-2019-00853	TRU18-0475-J11	2/19/19	12/11/18	Parent Contributing to Non-Attendance	-	-	40.00	3.00	1.00	-	18.00	-	-	20	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	18	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	120.00
JP11-2019-00856	TR19-1299-J11	2/19/19	1/24/19	Ride, Not Secured By Safety Belt-Passenger SEAT SYS,CHILD PASS,CHILD <8	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.00
JP11-2019-01106	TR19-1568-J11	2/28/19	1/31/19	UNLESS TALLER THAN 4'9	-	-	40.00	3.00	1.00	-	11.45	-	11.45	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	125.00
JP11-2019-00850	TR18-8159-J11	2/19/19	12/21/18	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	74.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	177.00

Justice of the Peace Gilberto Saenz
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Receipt	Cause #	Date	Off Date	Charge Offe	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Please enter disposition date.																																												
JP11-2019-00571	TR19-0015-J11	2/1/19	12/21/18	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00577	TR19-0243-J11	2/4/19	1/4/19	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00583	TR19-0247-J11	2/4/19	1/4/19	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	45	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	147.10
JP11-2019-00598	TR19-0321-J11	2/4/19	1/7/19	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00588	TR19-0597-J11	2/4/19	1/17/19	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00934	TR19-1017-J11	2/22/19	1/22/19	Speeding 10 percent or more above posted speed limit	-	-	15.17	1.14	0.38	-	-	1.9	-	-	-	-	-	-	-	-	0.76	-	-	1.52	1.52	2.00	0.04	-	-	-	0.23	2.05	-	11.39	-	-	0.38	0.38	-	-	1.14	-	-	40.00
JP11-2019-00843	TR19-1260-J11	2/19/19	1/28/19	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	60.00	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	162.10
JP11-2019-00600	TR19-1313-J11	2/4/19	1/29/19	Speeding 10 percent or more above posted speed limit	-	-	40.00	3.00	1.00	-	-	5.0	-	-	-	-	78	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	180.10

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge	Offi	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSF	CSS	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Please enter disposition date.																																														
JP11-2019-00566	TR19-1321-J11	2/1/19	2/1/19	Speeding 10 percent or more above posted speed limit		-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	48	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	150.10
JP11-2019-00602	TR19-1358-J11	2/4/19	2/1/19	Speeding 10 percent or more above posted speed limit		-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00877	TR19-1768-J11	2/20/19	1/28/19	Speeding 10 percent or more above posted speed limit		-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-00879	TR19-1769-J11	2/20/19	1/18/19	Speeding 10 percent or more above posted speed limit		-	-	40.00	3.00	1.00	-	57.00	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	159.10
JP11-2019-00867	TR19-1692-J11	2/20/19	1/25/19	Turn When Unsafe not In Intersecti on		-	-	40.00	3.00	1.00	-	47.90	-	-	-	-	-	-	-	5	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	150.00

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of February 28, 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

Exhibit B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-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) JP11-2019-00545 THRU JP-2019-01128 $ 79,455.05 X10-A

LESS: COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 79,455.05 X3

79,867.05 (A)

Less: Total amount of remittances to County Treasurer (From Part II) ~~79,455.05~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $(412.00) X4-I

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 79,455.05 B1	
Add: Previous Month's Bond Overtransfer May 2016 + June 2016	412.00 Ex B	
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	79,867.05 (A) $ ~~79,455.05~~	

PREPARED BY: Rina Sustaita DATE: 3/8/19

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

RECEIVED
MAR 11 2019
HIDALGO COUNTY AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 03/20/2019 3/22/19
3/22/19

JUSTICE OF THE PEACE 3/8/19 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 03/2016

X2

RECEIVED
MAR 11 2019
HIDALGO COUNTY AUDITOR'S OFFICE

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

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ 23,961.52
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	276.27
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	148.68
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)		1100-207-30-000-004-0-000	392.10
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,386.53
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	453.22
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,832.85
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	55.64
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	13.90 ~~13.91~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	948.36
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	100.00
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	1,338.30
Deferred Disposition		C.C.P. Art. 45.051	1,338.30		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	271.95
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	837.03
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	316.40 ~~316.85~~
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	3,096.29
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	411.64
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	-
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	69.55
Juvenile Crime and Delinquency Fund (____$.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	25.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	18,373.77
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.00
Correctional Managment Institute of Texas Fund ($.50)	46	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee-JP ($6)	0	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	276.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,250.45
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,816.87
Support of Judiciary Fund ($5.40)	164	LGC 133.105		1100-207-20-000-054-0-000	2,433.38
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	28.80
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	891.45
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	34.93
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45 -
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	460.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	411.64
Texas Home Visiting Program Contribution ($5)	46	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	0	GC 51.971 (a)		1100-207-20-000-076-0-000	230.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	2,036.90
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	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	37.60
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	6,347.63
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 Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees 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	-
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	1,239.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,150.00		
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)	40.00		
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 addl' pg)		LGC 118.121/118.123 (e)	14.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	323.20
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	187.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	33.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 79,455.05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 03/20/2019 3/21/19 3/22/19

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 01/2017

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 27, 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 February 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 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.
- 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 $153,441.96. 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 1006 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), December 2018 (6), and January 2019 (13) 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.

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. 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 16 of 19 days were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, deposits are not made daily due to limited staff and a heavy workload.

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

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

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

Observation No. 5:
We noted that 1 of 183 online credit card transactions 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.

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

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

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

Please provide written management responses to the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by April 19, 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 A. Duran CB

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019 JP Pct. 2, PL. 2
Observation No. 1	We noted that 11 of 1006 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), December 2018 (6), and January 2019 (13) 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 in 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 February 2019 JP Pct. 2, PL. 2
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.
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. 2, PL. 2
Observation No. 3	We noted that 1 cash bond (CRNT16-0241-J2) posted on October 4, 2016 by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation No. 3	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The cash bond should be liquidated.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

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

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP2-2 2019-01118 THRU JP2-2 2019-02094 — $ 153,441.96 ✓ x9-a1

LESS: COST ON DEPOSIT — 0.00 - x9✓

ADD: COST ON DEPOSIT LIQUIDATED — 0.00 - x9✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — **$ 153,441.96** x24

153 791.96

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~152,778.66~~

(350.00)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~663.30~~ x9-a13

24

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~152,778.66~~ 153441.96 B1	
Add: Previous Month's Bond Overtransfer Oct 2016	50.00 Ex.B ✓	
Add: HCSO Monthly "D" Collections Report July 2016	300.00 ~~$0.00~~ x4-5 ✓	
	153 791.96	
Total Remittances Made to the County Treasurer	$ ~~152,778.66~~	

24

PREPARED BY: [signature] 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.

JAIME J. MUNOZ PCT. 2 PL. 2 HIDALGO COUNTY TEXAS JUSTICE OF PEACE

JUSTICE OF THE PEACE — 3-5-19 DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~3.21.19~~ 3/20/19 3/25/19

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTHTEENTH 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: FEB./2019

Judge: JAIME J. MUNOZ — PBC — City: PHARR, TEXAS
Precinct No. 2 Place No. 2 — Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 50,140.99
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	462.50 -
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)		1100-207-30-000-007-0-000	63.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,237.44
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	737.84
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,983.26
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,494.00
Motor Vehicle Adm. Fee ($10-$20) (Municipal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	4,025.55
Deferred Disposition		C.C.P. Art. 45.051	3,887.40		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	138.15		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	442.69
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	1,337.44
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	185.37
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	48.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,280.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	729.81
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	2.00
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	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	29,740.60
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, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	179	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,074.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,344.45
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,951.26
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,984.20
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 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,475.63
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	58.88
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 462.50
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	240.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,790.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	731.81
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	179	GC 51.971 (a)		1100-207-20-000-076-0-000	895.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,619.07
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
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	35.00 135.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	1,725.00
Precinct #2				1100-342-10-292-000-0-000	10,380.00
Precinct #3				1100-342-10-293-000-0-000	1,275.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	75.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	60.00
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	4.40
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-064-019-0-000	72.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,958.77
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,670.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	4,475.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton 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)	150.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
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 addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'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	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 153,541.96

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: per 3.21.19 — 3/22/19

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

153,111.96

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

Exhibit B

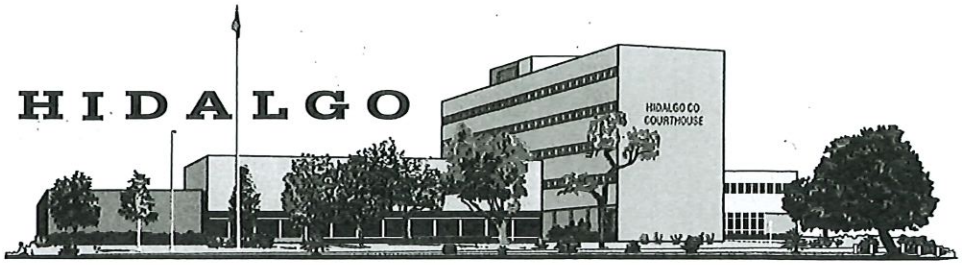
Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended February 28, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSFSZ	DEL	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SAF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFPREC22	Receipted Amount
Based on offense, MVF should be assessed.																															
JP22-2019-01781	CR0122-11-2	2/22/2019	12/24/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	99.9	5	-	-	2	4	4	2	-	4	20	6	-	20	0.6	5.4	-	-	-	-	50	432.9
JP22-2019-01961	CR1850-12-2	2/27/2019	4/19/2012	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
JP22-2019-01857	TR19-2035-J22	2/25/2019	1/10/2019	Stop, Stand, or Park: In Intersection	40	3	1	52.9	-	-	-	5	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	154.9
TPDC and TPDS should be split $1.00 each.																															
JP22-2019-02044	CR1060-14-2	2/28/2019	2/26/2014	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 107 MPH/65 MPH	40	3	1	126	-	83.43	5	-	-	2	4	4	2	0.1	4	20	6	-	20	0.6	5.4	30	-	2	3	-	361.53
Based on offense, child safety school zone should be assessed.																															
JP22-2019-01800	TR18-3919-J22	2/25/2019	5/1/2018	Fail to Stop/Remain Stopped for School Bus	40	3	1	500	-	-	-	-	-	2	4	4	2	0.1	-	-	-	5	20	0.6	5.4	30	1	1	3	-	622.1
Based on the driver safety course fee, county fine should NOT be assessed. Please adjust it to deferred disposition.																															
JP22-2019-01620	TR18-8116-J22	2/19/2019	10/19/2018	VIOLATE NON-CDL RESTRICTION - STATE (SPECIFY)	40	3	1	33	-	-	-	5	10	2	4	4	2	0.1	-	-	-	-	-	0.6	5.4	-	1	1	-	-	112.1
JP22-2019-02062	TR18-10250-J22	2/28/2019	11/28/2018	VIOLATE NON-CDL RESTRICTION - STATE (SPECIFY)	40	3	1	33	-	-	-	5	10	2	4	4	2	0.1	-	-	-	-	-	0.6	5.4	-	1	1	-	-	112.1
JP22-2019-01691	TR18-11396-J22	2/20/2019	12/21/2018	Ride, Not Secured by Safety Belt - Driver	40	3	1	0.1	-	-	-	5	10	2	4	4	2	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	112.1
JP22-2019-01759	TR19-1113-J22	2/22/2019	1/17/2019	SPEEDING - SCHOOL ZONE	40	3	1	85	25	-	-	5	10	2	4	4	2	0.1	-	-	-	-	-	0.6	5.4	30	1	1	3	-	222.1
LTF should be assessed.																															
JP22-2019-01875	TR18-10058-J22	2/25/2019	11/25/2018	Speeding 10 percent or more above posted speed limit	-	-	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36
Delinquent was under assessed $0.23.																															
JP22-2019-01184	TR18-2777-J22	2/4/2019	4/8/2018	Ride, Not Secured by Safety Belt - Driver	40	3	1	51	-	51.6	-	5	-	2	4	4	2	-	-	-	-	-	20	0.6	5.4	30	1	1	3	-	224.6

Exhibit A

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 27, 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 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 *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.

- 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.
- 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 $140,835.74. 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 58 of 851 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), December 2018 (29), and January 2019 (41) are 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. 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.
- 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 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 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.

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 of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted that collections for 2 of 19 days were deposited at the bank 2 days after collections were receipted. According to the Court Coordinator, the funds were deposited late due to *Odyssey* training.

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 7 of 19 Close-out Reports were submitted to the County Treasurer's Office 2 to 6 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.

Please provide written management responses to the observations noted above and action plans for observations 1 through 3 by Friday, April 19, 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 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019
Observation No. 1	We noted that 58 of 851 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), December 2018 (29), and January 2019 (41) are pending to be completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense dates, and disposition dates (judgment dates) are entered in Odyssey. • Staff should ensure that adjustments are entered in 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
Observation No. 2	Copies of the January 2014 through June 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, 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.
Recommendation #	Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	**The OCA Reports listed above are filed with the County Auditor's Office**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019
Observation No. 3	We noted that 7 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation #	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	**The 7 cash bonds are liquidated as soon as possible.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature **Date**

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense D	CCC	CHS	CHSJP	CMIT	CO	CONST3	CSFSZ	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TP	TPDC	TPDS	TXFI	UTFC	WARr	WFCONST3	WFDPS	WFPREC	TOTAL
Based on the disposition date, TP $25 should have been assessed.																																													
JP32-2019-00869	T00-11502MO	2/1/19	8/20/00	NO DRIVER'S LICENSE (WHEN UNLICENSED)	17	3	-	-	60.00	-	-	15	-	53.78	5	-	-	5	-	0.25	2	-	-	2	-	-	-	-	20.0	-	-	-	-	-	-	-	-	-	-	-	50	-	233.03
JP32-2019-00929	CR07-1478MO	2/5/19	11/29/07	MAINTNANCE OF RECORDS	40	3	1	-	500.00	-	-	-	-	174.90	-	-	-	-	-	-	-	4	4	2	-	-	-	-	20.0	0.6	3.4	-	-	-	-	-	-	5	-	-	-	-	-	757.90
JP32-2019-01094	T11-4617MO	2/12/19	9/4/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	66.00	-	-	-	-	54.90	5	-	-	-	2	-	-	4	4	2	-	4.00	20.00	6.00	20.0	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	237.90
Based on the disposition date, TP $25 should not have been assessed.																																												
JP32-2019-01182	CR03-0418MO	2/15/19	8/12/03	ILLEGAL DUMPING TRASH	17	3	-	0.5	200.00	5	-	15	-	104.70	-	-	-	5	-	0.50	2	4	-	2	-	-	-	-	20.0	-	-	-	-	-	25	-	-	-	-	-	50	-	-	453.70
JP32-2019-01384	T03-3592MO	2/25/19	8/16/03	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 62 MPH/45 MPH	17	3	-	0.5	102.00	-	-	15	-	76.20	5	-	-	5	-	0.50	2	4	-	2	-	-	-	-	20.0	-	-	-	-	-	25	-	-	-	3	-	50	-	-	330.20
Based on first payment date, TP $25 should have been assessed. Based on the number of payments, LTF was under assessed by $2. In addition, please verify disposition date.																																												
JP32-2019-00818	T13-6583MO	2/1/19	10/6/13	SAFETY SEAT CHILD PASS, CHILD <8	-	-	-	-	12.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.0	-	-	-	-	12.05	-	-	-	-	-	-	-	-	-	44.10
SO should be $5 WFSO should be $50.																																												
JP32-2019-01433	T09-6045MO	2/26/19	11/7/09	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 65 MPH/55 MPH	40	3	1	-	60.00	-	-	-	-	69.00	-	-	-	-	2	-	-	4	4	2	-	-	-	-	20.0	0.6	5.4	55	30	-	-	-	-	-	3	-	-	-	-	299.00
If case was dismissed, Judgment needs to be scanned into the case and CO and LTF should not be assessed. OMNIC $4, OMNIS $20, and OMNIV $6 should have been assessed																																												
JP32-2019-00942	T12-4305MO	2/5/19	8/30/12	EXPIRED MOTOR VEHICLE INSPECTION	-	-	-	-	28.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
JP32-2019-00941	T12-4306MO	2/5/19	8/21/12	FAILED TO MAINTAIN FINANCIAL RESPONSIBILITY	-	-	-	-	28.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
Based on offense date, MVF $0.10 should have been assessed.																																												
JP32-2019-01607	T12-3771MO	2/28/19	7/4/12	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	132.00	-	-	-	-	80.70	5	-	-	-	2	-	-	4	4	2	-	-	-	-	20.0	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	349.70
Based on offense date, MVF $0.10 should have been assessed. In addition, please enter disposition date.																																												
JP32-2019-00931	T12-4308MO	2/5/19	8/21/12	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	132.00	-	-	-	-	80.70	-	-	-	-	2	-	-	4	4	2	-	-	-	-	20.0	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	50	349.70
DEL was over assessed, should be $80.69. If approved by the Justice of the Peace, amount will be refunded. If not, please contact Auditor's Office for instructions. In addition, please enter disposition date																																												
JP32-2019-00932	T13-4984MO	2/5/19	8/23/13	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	43.44	-	-	-	-	80.73	5	-	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	261.27
Based on appear by date, SCOF $20 should have been assessed.																																												
JP32-2019-01418	T12-4394MO	2/25/19	8/22/12	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 64 MPH/45 MPH	40	3	1	-	50.00	-	-	-	-	54.03	5	-	-	-	2	-	-	4	4	2	0.1	4.00	20.00	6.00	-	0.6	5.4	-	30	-	-	-	-	-	3	-	-	-	-	234.13

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense D	CCC	CHS	CHSJP	CMIT	CO	CONST3	CSFSZ	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TXFI	UTFC	WARr	WFCONST3	WFDPS	WFPREC	TOTAL
Based on appear by date, SCOF $20 should have been assessed,																																													
JP32-2019-01564	TR17-1225-J32	2/28/19	1/18/16	No Drivers License - When Unlicensed not CDL(#)	40	3	1	-	65.90	-	-	-	-	40.50	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	175.50
JP32-2019-01565	TR17-1224-J32	2/28/19	1/18/16	Speeding 10 percent or more above posted speed limit	40	3	1	-	39.00	-	-	-	-	42.33	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	183.43
JP32-2019-01082	TR17-1356-J32	2/11/19	2/12/16	Speeding 10 percent or more above posted speed limit	40	3	1	-	51.00	-	-	-	-	45.93	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	199.03
JP32-2019-01247	TR17-7527-J32	2/20/19	6/22/17	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	-	175.00	-	-	-	-	73.20	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	317.20
If case was dismissed, Judgment needs to be scanned into the case,																																												
JP32-2019-01079	T15-2881MLO	2/11/19	4/2/15	DEFECTIVE TURN SIGNAL LAMPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	20.00	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
If case was dismissed, Judgment needs to be scanned into the case. If not, pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly assessed and prorated, if needed. In addition, please enter disposition date																																												
JP32-2019-00939	T14-2594MO	2/5/19	4/18/14	DISREGARD RED LIGHT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	10.13	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.13
JP32-2019-01487	T14-5586MO	2/27/19	9/3/14	FAIL TO DISPLAY DRIVER'S LICENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	20.00	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
JP32-2019-00940	T14-2593MO	2/5/19	4/18/14	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	20.00	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
Based on offense type, IDRF $2 and TPDC $1 were under assessed by $1,																																												
JP32-2019-01352	T15-2364MLO	2/22/19	3/31/15	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	-	55.00	-	-	-	-	61.50	-	-	-	-	1	-	-	4	4	2	-	4.00	20.00	6.00	20.0	0.6	5.4	5	30	-	-	-	1	-	3	-	-	-	-	266.50
Based on Judgment documents, charges need to be adjusted and case should be closed properly,																																												
JP32-2019-01331	T14-4280MO	2/22/19	6/16/14	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	20.00	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
If case was dismissed, please scan Motion to Dismiss into case, adjust charges, and case should be closed properly. In addition, please enter disposition date																																												
JP32-2019-01488	T14-5587MO	2/27/19	9/3/14	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	20.00	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
JP32-2019-01486	T14-5584MO	2/27/19	9/3/14	NO VALID INSPECTION CERTIFICATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	20.00	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
TPDS was split incorrectly, should be TPDC $1 and TPDS $1,																																												
JP32-2019-00825	T14-1811MO	2/1/19	3/8/14	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	66.00	-	-	-	-	46.53	5	-	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	-	-	201.63

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CMIT	CO	CONST3	CSFSZ	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIv	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TXFI	UTFC	WARr	WFCONST3	WFDPS	WFPREC	TOTAL
TPDS was split incorrectly, should be TPDC $1 and TPDS $1.																																												
JP32-2019-00824	T14-1812MO	2/1/19	3/8/14	UNSAFE SPEED - 0 MPH/0 MPH	40	3	1	-	32.90	-	-	-	-	46.50	5	-	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	30	-	-	-	2	-	3	-	-	-	-	201.50
Based on offense type, MVF $0.10, STF $30 and UTFC $3 should not have been assessed.																																												
JP32-2019-01156	T14-4276MO	2/14/19	6/10/14	OBSTRUCTED LICENSE PLATE	40	3	1	-	101.80	-	-	-	-	91.17	5	-	-	-	2	-	-	4	4	2	0.1	4.00	20.00	6.00	20.0	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	50	395.07
DEL has been under assessed, should be $61.50. Please contact Auditor's Office for instructions.																																												
JP32-2019-01261	TR16-8812-J32	2/20/19	8/28/16	DRIVING WHILE LICENSE INVALID	40	3	1	-	65.90	-	-	-	-	46.50	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	-	-	-	1	1	-	-	50.0	-	-	-	251.50
DEL has been under assessed, should be $46.65. Please contact Auditor's Office for instructions.																																												
JP32-2019-00952	TR16-0671-J32	2/5/19	1/29/16	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	-	-	-	-	66.40	-	-	-	-	35.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102.00
DEL has been under assessed, should be $46.59. Please contact Auditor's Office for instructions.																																												
JP32-2019-00950	TR16-4011-J32	2/5/19	5/22/16	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40	3	1	-	66.20	-	-	-	-	46.50	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	201.80
CO was not split, should be CO (50%) $50 and CRF (50%) $50.																																												
JP32-2019-01515	TR16-9268-J32	2/27/19	9/24/16	SAFETY BELT,REQUIRED: >=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	40	3	1	-	100.00	-	-	-	-	66.60	-	5	-	-	2	-	-	4	4	2	-	-	-	-	20.0	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	288.60
DEL has been under assessed, should be $54.64. Please contact Auditor's Office for instructions.																																												
JP32-2019-00839	TR17-13172-J32	2/1/19	12/18/17	Speeding 10 percent or more above posted speed limit	40	3	1	-	60.03	-	-	-	-	54.63	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	236.76
Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																												
JP32-2019-01017	TR17-5738-J32	2/8/19	5/19/17	Speeding 10 percent or more above posted speed limit	-	-	-	-	51.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	2.44	12.20	3.66	12.2	-	-	-	-	-	-	-	-	-	30.5	-	-	-	114.00
JP32-2019-01245	TR18-8283-J32	2/20/19	7/19/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	63.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65.00
Based on offense type, MVF $0.10 should not have been assessed.																																												
JP32-2019-01508	TR18-6959-J32	2/27/19	4/30/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40	3	1	-	200.00	-	25	-	-	104.13	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	451.23

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CMIT	CO	CONST3	CSFSZ	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIv	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TXFI	UTFC	WARr	WFCONST3	WFDPS	WFPREC	TOTAL
Based on offense type, MVF $0.10 should not have been assessed,																																												
JP32-2019-00879	TR19-1213-J32	2/1/19	12/18/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40	3	1	-	99.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	201.10
JP32-2019-00921	TR19-1418-J32	2/4/19	1/15/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40	3	1	-	99.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	201.10
Based on appear by date, SCOF $20 should have been assessed. In addition, please enter disposition date,																																											
JP32-2019-00953	TR18-10758-J32	2/5/19	9/4/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	30.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	132.10
CO was not split, should be CO (50%) $25 and CRF (50%) $25,																																											
JP32-2019-01196	TR19-1557-J32	2/19/19	11/15/18	Safety Belt, Child <17, Required to be Secured by in Pass VEH	40	3	1	-	50.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	152.00
JP32-2019-00957	TR18-6590-J32	2/5/19	6/2/18	SAFETY BELT,CHILD,REQUIRED TO BE SECURED BY:<17 AND NOT REQUIRED TO BE SECURED UNDER 545.412(A)	40	3	1	-	50.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	20.0	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	172.00
Based on offense type, STF $30 and UTFC $3 should not have been assessed,																																											
JP32-2019-01255	TR18-11088-J32	2/20/19	9/13/18	Disregard Barricade/Warning Device	40	3	1	-	52.90	5	-	-	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	175.00
Please enter disposition date,																																											
JP32-2019-00933	TR19-0343-J32	2/5/19	12/16/18	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	-	42	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	144.10
JP32-2019-01258	TR18-9995-J32	2/20/19	8/17/18	No Drivers License - When Unlicensed not CDL(#)	40	3	1	-	65.90	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	155.00
JP32-2019-00902	TR18-11006-J32	2/4/19	8/31/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	-	175.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	20.0	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	264.00
JP32-2019-01489	TR18-8816-J32	2/27/19	6/3/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	-	175.00	-	-	-	-	79.20	-	5	-	-	2	-	-	4	4	2	-	-	-	-	20.0	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	343.20

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CMIT	CO	CONST3	CSFSZ	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIv	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TXFI	UTFC	WARr	WFCONST3	WFDPS	WFPREC	TOTAL
Please enter disposition date.																																													
JP32-2019-00908	TR18-8604-J32	2/4/19	6/28/18	Driving While License Invalid - DL	40	3	1	-	65.90	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20.0	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	155.00
JP32-2019-01004	TR19-1395-J32	2/7/19	2/2/19	Speeding 10 percent or more above posted speed limit	40	3	1	-	69.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	171.10
JP32-2019-01253	TR19-1419-J32	2/20/19	1/23/19	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
JP32-2019-01048	TR19-1466-J32	2/8/19	2/2/19	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
JP32-2019-01252	TR19-1537-J32	2/20/19	2/5/19	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
JP32-2019-01221	TR19-1233-J32	2/19/19	1/29/19	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
JP32-2019-01116	TR19-0489-J32	2/13/19	1/8/19	Speeding 10 percent or more above posted speed limit	40	3	1	-	192.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	294.10
JP32-2019-01268	TR19-0857-J32	2/20/19	1/12/19	Speeding 10 percent or more above posted speed limit	40	3	1	-	45.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	147.10
JP32-2019-01172	TR19-0865-J32	2/15/19	1/15/19	Speeding 10 percent or more above posted speed limit	40	3	1	-	36.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	-	-	-	-	138.10
JP32-2019-01251	TR19-0957-J32	2/20/19	1/17/19	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
JP32-2019-01468	TR19-0970-J32	2/26/19	1/18/19	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
JP32-2019-01181	TR19-1291-J32	2/15/19	1/3/19	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	-	175.00	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	244.00

Justice of the Peace Juan "J. J." Peña
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of February 28, 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	232.80

EXHIBIT B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-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) JP32-2019-00814 ✓ THRU JP32-2019-01622 ✓ $ 140,835.74 ✓ X10-A

LESS: COST ON DEPOSIT - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 140,835.74 X3 ✓

141,068.54 (A)

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~141,067.74~~ (232.80) X4-U

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~$ (232.00)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 140,835.74 B1 ✓	
Add: Previous Month's Bond Overtransfer Sept '15, Oct '16	$ 232.80 ExB ✓	Unliquidated Bonds
Add: HCSO Monthly "D" Collections Report	-	
Total Remittances Made to County Treasurer	141,068.54 (A) ~~$ 141,067.74~~	

PREPARED BY: Dana Rodriguez DATE PREPARED: 03/05/19

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 3/5/19 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 10/98

RECEIVED
MAR - 6 2019
HIDALGO COUNTY

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 03/21/2019 3/22/19 3/25/19

X2

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

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

PBC

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	$ 49,195.35	MVX1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80	MV
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	699.55	MV
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	M
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,196.00	MVX1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	725.00	MVX1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,924.00	MVX1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00 -	MV
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00 -	MV
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,472.00	MV
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	140.00	MV
Special Fees				1100-341-10-066-000-0-000	666.00	M
Deferred Disposition		C.C.P. Art. 45.051	596.00			M
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	70.00			MV
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	435.00	MV
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,302.00	MV
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	350.00	MV
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	114.44	MV
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	6,012.20	MV
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	697.00	MV
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	-	M
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	M
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	M
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	M
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00 ~~50.00~~	MV
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25	MV
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	M
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00	MV
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	29,211.00	MV
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00	MV
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00	MV
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00	MV
Indigent legal Services Fee-JP ($6)	41	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	246.00	MV
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12,990.00	MV
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,900.00	MV
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,903.00	MV
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-	M
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	M
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,437.00	MV
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	56.50	MV
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-	M
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	572.20	MV
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	410.00	MV
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	702.00	MV
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-	M
Judicial & Court Personnel Training Fund-Civil ($5)	41	GC 51.971 (a)		1100-207-20-000-076-0-00	205.00	MV
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	3,555.00	MV
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-	M
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	5.00	MV
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	220.00	MV
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	-	M
Precinct #2				1100-342-10-292-000-0-000	-	M
Precinct #3				1100-342-10-293-000-0-000	3,725.50	MV
Precinct #4				1100-342-10-294-000-0-000	-	M
Precinct #5				1100-342-10-295-000-0-000	-	M
District Attorney Fees				1100-341-10-060-007-0-000	-	M
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00	MV
School District Arrest Fee				1100-342-10-060-003-0-000	-	M
Fire Marshal Fee				1100-342-20-060-001-0-000	-	M
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	-	M
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	240.70	MVX3-A
Due to Others				1100-202-00-000-012-0-000	-	M
Restitution				1100-202-00-000-012-0-000	-	M
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-066-019-0-000	171.66	MV
Delinquent Attorney Fee				1100-202-00-000-004-0-000	12,096.59	MV
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,045.00	M
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	1,025.00			MV
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-			M
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-			M
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-			M
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00			MV
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00			MV
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-			M
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			M
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-			M
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	M
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	M
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-	M
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-	M

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature] 3/25/19
DATE: 03/22/2019 3/22/19

RECEIVED
HIDALGO COUNTY
MAR 26 2019

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 140,835.74 XI; X2; B1

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 10/2018

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 27, 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 February 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 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 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.
- 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.

- 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.
- 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 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:
Collections for the month of February 2019 totaled $58,782.17. 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 103 of 449 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), December 2018 (64), and January 2019 (112) are 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:

- 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 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 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*, *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 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.

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 1 of 19 days was deposited at the bank 4 days after the collections were receipted. According to the Court Coordinator, the deposit was not made on a timely basis due to being 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 1 of 19 Close-out Reports was submitted to the County Treasurer's Office 2 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 6 of 103 transactions that contained errors did not have the disposition date (judgment date) entered in *Odyssey* and in 23 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 assessed the time payment fee. 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 plans for observations no. 1 through 3 by Friday, April 19, 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 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019
Observation No. 1	We noted that 103 of 449 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), December 2018 (64), and January 2019 (112) are pending to be completed.
Recommendation No. 1	Management should contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered io 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				

_____ _____

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for February 2019
Observation No. 2	Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 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 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.
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
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.
Recommendation No. 3	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	**The 23 cash bonds are liquidated as soon as possible.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature **Date**

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SVS0	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
Based on the offense type, SV50 $25 should not have been assessed, should be CO $50.																																										
JP42-2019-00963	JP03-06-720	2/28/19	6/12/03	NO SAFETY BELT	17.00	3.00	-	0.5	25.00	-	-	-	15	-	-	-	5	-	5	-	0.5	2	4.00	-	2	-	-	-	20.00	-	-	-	-	-	-	25	-	-	3.00	-	50.00	177.00
DEL was over assessed, should be $107.70. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.																																										
JP42-2019-00550	JP05-01-425	2/1/19	12/21/04	NO LIABILITY INSURANCE	-	-	-	-	49.34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59.34
Based on the offense date, CHSJP $1, IDRF $2, JSF $4, and MVF $0.10 should not have been assessed. In addition, please enter disposition date.																																										
JP42-2019-00772	TR19-0377-J42	2/19/19	5/8/04	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	500.00	-	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	-	30.00	-	-	-	3.00	-	-	595.10
Based on disposition date, TP $25 should have been assessed. DEL was over assessed, should be $47.10. Please contact Auditor's Office for instructions																																										
JP42-2019-00560	JP05-08-078	2/1/19	7/25/05	ALLOW CHILD (4-14) TO RIDE NOT SECURED BY SAFETY BELT	40.00	3.00	-	-	-	-	-	-	-	77.10	-	-	5	-	-	-	-	-	4.00	-	2	-	-	-	20.00	-	-	-	-	-	30.00	-	-	-	3.00	-	50.00	234.10
DEL was over assessed, should be $39.90. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.																																										
JP42-2019-00661	JP06-04-349	2/8/19	4/6/06	NO LIABILITY INSURANCE	40.00	3.00	1.00	-	-	-	-	-	-	122.40	-	-	5	-	-	-	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	3.40	-	-	-	-	-	-	-	-	50.00	255.40
DEL was over assessed, should be $49.80. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.																																										
JP42-2019-00660	JP06-04-350	2/8/19	4/6/06	EXPIRED MOTOR VEHICLE INSPECTION	40.00	3.00	1.00	-	-	-	-	-	-	95.70	-	-	5	-	-	-	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	3.40	-	-	30.00	-	-	-	3.00	-	50.00	261.70
Based on disposition date, TP $25 should have been assessed. DEL was over assessed, should be $49.80. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																										
JP42-2019-00601	JP06-07-128	2/5/19	6/26/06	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 75 MPH/60 MPH	40.00	3.00	1.00	-	-	-	-	-	-	93.30	-	-	5	-	-	-	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	3.40	-	-	30.00	-	-	-	3.00	-	50.00	259.30
Based on disposition date, TP $25 should have been assessed. DEL was over assessed, should be $52.80. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																										
JP42-2019-00923	JP06-09-626	2/27/19	9/14/06	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 44 MPH/30 MPH	40.00	3.00	1.00	-	60.00	-	-	-	-	92.40	-	-	-	-	-	-	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	3.40	5.00	-	30.00	-	-	-	3.00	-	-	268.40
DEL was over assessed, should be $74.70. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.																																										
JP42-2019-00949	JP07-10-550	2/28/19	10/9/07	NO DRIVER'S LICENSE (WHEN UNLICENSED	40.00	3.00	1.00	-	166.00	-	-	-	-	89.70	-	-	-	-	-	-	-	-	4.00	4.00	2	-	-	5	20.00	-	0.60	3.40	-	-	-	-	-	-	-	-	-	338.70
DEL was over assessed, should be $41.10. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.																																										
JP42-2019-00956	JP09-06-507	2/28/19	6/10/09	EXPIRED LICENSE PLATES	40.00	3.00	1.00	-	-	-	-	-	-	90.90	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	227.90
JP42-2019-00955	JP09-06-506	2/28/19	6/10/09	NO LICENSE PLATES	40.00	3.00	1.00	-	-	-	-	-	-	90.90	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	227.90
Based on offense type, MVF $0.10 should not have been assessed.																																										
JP42-2019-00913	JP10-06-497	2/26/19	6/1/10	NO SAFETY BELT	40.00	3.00	1.00	-	50.00	-	-	-	-	51.03	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	-	0.60	5.40	-	-	30.00	-	-	-	3.00	-	-	221.13
DEL was under assessed, should be $86.10. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																										
JP42-2019-00734	JP10-03-763	2/15/19	2/15/10	EXPIRED LICENSE PLATES	14.19	1.06	0.36	-	-	-	-	-	-	30.11	-	-	-	-	-	0.71	-	-	1.42	1.42	2	-	-	-	7.09	-	0.21	1.92	1.77	-	-	-	-	-	-	-	17.74	80.00

Justice of the Peace Homero Jasso
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Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SVS0	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
Based on offense type, MVF $0.10 should have been assessed.																																										
JP42-2019-00623	JP10-12-526	2/6/19	11/23/10	NO DRIVER'S LICENSE (WHEN UNLICENSED	40.00	3.00	1.00	-	66.00	-	-	-	-	45.90	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	5	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	198.90
JP42-2019-00900	JP12-08-211	2/26/19	8/11/12	NO DRIVER'S LICENSE (WHEN UNLICENSED	40.00	3.00	1.00	-	166.00	-	-	-	-	75.90	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	328.90
DEL was over assessed, should be $41.10. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions. In addition, based on offense type, MVF $0.10 should have been assessed																																									
JP42-2019-00576	JP12-09-158	2/4/19	9/1/12	NO DRIVER'S LICENSE (WHEN UNLICENSED	40.00	3.00	1.00	-	-	-	-	-	-	90.90	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	50.00	227.90
DEL was under assessed, should be $90.63. Please contact Auditor's Office for instructions.																																									
JP42-2019-00892	JP15-03-393	2/26/19	2/26/15	NO DRIVER'S LICENSE (WHEN UNLICENSED	40.00	3.00	1.00	-	163.00	-	-	-	-	91.53	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	50	-	393.63
DEL was over assessed, should be $41.70. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.																																									
JP42-2019-00847	JP15-03-394	2/22/19	2/26/15	NO LIABILITY INSURANCE	40.00	3.00	1.00	-	-	-	-	-	-	124.20	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	50	-	263.20
DEL was under assessed, should be $117.30. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																									
JP42-2019-00761	CRNT16-0003-J42	2/19/19	12/28/15	POSSESSION OR DELIVERY OF DRUG PARAPHERNALIA	19.24	1.44	0.48	-	-	-	-	-	-	56.14	-	-	-	2.41	-	0.96	-	-	1.92	1.94	2	-	-	-	9.62	-	0.29	2.60	-	-	-	-	0.48	0.48	-	-	-	100.00
DEL was under assessed, should be $52.53. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																									
JP42-2019-00582	TR17-6479-J42	2/4/19	11/10/17	Speeding 10 percent or more above posted speed limit	22.79	1.71	0.57	-	-	-	-	-	-	29.58	-	-	-	2.85	-	1.14	-	-	2.28	2.28	2	0.06	-	-	11.38	-	0.34	3.08	-	-	17.09	-	0.57	0.57	1.71	-	-	100.00
DEL was under assessed, should be $54.63. Please contact Auditor's Office for instructions.																																									
JP42-2019-00897	TR17-0287-J42	2/26/19	1/12/17	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	40.00	3.00	1.00	-	60.00	-	-	-	-	6.00	-	-	-	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	-	-	188.10
DEL was under assessed, should be $44.73. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																									
JP42-2019-00911	TR17-1492-J42	2/26/19	3/31/17	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	11.69	0.88	0.29	-	-	-	-	-	-	12.90	-	-	-	1.46	-	0.57	-	-	1.17	1.17	2	0.03	-	-	5.85	-	0.18	1.58	-	-	8.77	-	0.29	0.29	0.88	-	-	50.00
DEL was under assessed, should be $46.50. Please contact Auditor's Office for instructions.																																									
JP42-2019-00896	TR17-0288-J42	2/26/19	1/12/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40.00	3.00	1.00	-	65.90	-	-	-	-	6.00	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	161.00

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Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
DEL was under assessed, should be $47.10. Please contact Auditor's Office for instructions.																																										
JP42-2019-00737	TR17-1530 J42	2/15/19	3/30/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	29.69	2.23	0.74	-	65.90	-	-	-	-	4.45	-	-	-	3.71	-	1.48	-	-	2.97	2.97	2	0.07	-	-	14.84	-	0.46	4.01	-	-	-	-	0.74	0.74	-	-	-	137.00
Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																										
JP42-2019-00693	TR17-0186 J42	2/12/19	1/6/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	-	-	-	-	20.00	-	-	-	-	6.60	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28.60
JP42-2019-00918	TR16-2648 J42	2/27/19	8/1/16	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	18.80	-	-	-	-	6.24	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27.04
JP42-2019-00553	TR17-3356 J42	2/1/19	5/31/17	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	11.34	0.85	0.28	-	52.90	-	-	-	-	22.17	-	-	-	1.42	-	0.59	-	-	1.13	1.13	2	-	-	-	-	-	0.17	1.53	-	-	-	-	0.28	0.28	-	-	-	96.07
JP42-2019-00953	TR18-5441 J42	2/28/19	10/11/18	Unsafe Speed	20.84	1.56	0.52	-	99.90	-	-	-	-	-	-	-	-	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	-	-	174.00
JP42-2019-00558	TR18-3517 J42	2/1/19	6/8/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	30.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
JP42-2019-00647	TR18-3666 J42	2/8/19	6/26/18	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52	-	54.00	-	-	-	-	-	-	-	-	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
JP42-2019-00901	TR18-5309 J42	2/26/19	10/3/18	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52	-	30.00	-	-	-	-	-	-	-	-	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
JP42-2019-00665	CRNT18-0023-J42	2/11/19	2/27/18	Possession or Delivery of Drug Paraphernalia	11.34	0.85	0.28	-	300.00	-	-	-	-	102.30	-	-	-	1.42	-	0.59	-	-	1.13	1.13	2	-	-	-	20.00	-	0.17	1.53	-	-	-	-	0.28	0.28	-	-	-	443.30
JP42-2019-00730	TR18-4398 J42	2/14/19	8/8/18	No Drivers License - When Unlicensed not CDL(#)	20.46	1.53	0.51	-	-	-	-	-	-	-	-	-	-	2.56	-	1.02	-	-	2.05	2.05	2	0.05	-	-	10.23	-	0.31	2.76	-	-	-	-	0.51	0.51	-	-	-	46.55
JP42-2019-00898	TR18-4043 J42	2/26/19	7/18/18	Safety Belt, Child <17, Required to be Secured by in Pass VEH	40.00	3.00	1.00	-	50.00	-	50.0	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	30.00	-	1.00	1.00	3.00	-	-	222.00
JP42-2019-00942	TR18-5781 J42	2/27/19	10/25/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	87.00
JP42-2019-00621	TR18-5599 J42	2/6/19	10/18/18	No Drivers License - When Unlicensed	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	87.00

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Receipt	Cause #	Date	Off Date	Charge Offens	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SVS0	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																										
JP42-2019-00669	TR18-5488-J42	2/11/19	10/14/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	20.00	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	107.00
JP42-2019-00551	TR18-4428-J42	2/1/19	8/8/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22.00
JP42-2019-00559	TR18-5175-J42	2/1/19	9/24/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	70.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76.50
JP42-2019-00880	TR18-3244-J42	2/25/19	6/2/18	Driving While License Invalid - DL	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	20.00	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	107.00
JP42-2019-00806	TR18-4920-J42	2/21/19	9/14/18	Driving While License Invalid - DL	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	20.00	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	107.00
JP42-2019-00785	TR18-5630-J42	2/20/19	10/18/18	DISPLAY EXPIRED LICENSE PLATE	11.34	0.85	0.28	-	52.90	-	-	-	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	2	-	0.1	-	-	-	0.17	1.53	-	-	-	-	0.28	0.28	-	-	-	74.00
JP42-2019-00547	CRNT18-0158-J42	2/1/19	12/18/18	Failure/Refuse to Restrain Dog/Cat	11.34	0.85	0.28	-	115.50	-	-	-	-	-	-	-	-	-	-	0.59	-	-	1.13	1.13	-	-	-	-	-	-	0.17	1.53	-	1.42	-	-	0.28	0.28	-	-	-	134.50
JP42-2019-00758	TR18-6310-J42	2/19/19	12/8/18	No Drivers License - When Unlicensed not CDL(#)	-	-	-	-	47.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49.00
JP42-2019-00741	TR18-6362-J42	2/15/19	12/10/18	Safety Belt, Child <17, Required to be Secured by in Pass VEH	20.80	1.56	0.52	-	50.00	-	50.0	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	-	-	-	-	-	0.31	2.81	-	-	15.60	-	0.52	0.52	1.56	-	-	154.00
JP42-2019-00657	TR18-6347-J42	2/8/19	12/9/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	12.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.10
JP42-2019-00805	TR19-0058-J42	2/20/19	12/30/18	Speeding 10 percent or more above posted speed limit	20.84	1.56	0.52	-	33.00	-	-	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	-	-	0.31	2.81	-	-	15.61	-	0.52	0.52	1.56	-	-	87.10
Based on first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																									
JP42-2019-00887	TR18-5765-J42	2/25/19	10/27/18	Safety Belt, Child <17, Required to be Secured by in Pass VEH	20.80	1.56	0.52	-	24.00	-	24.0	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	-	-	-	-	-	-	0.31	2.81	-	-	15.60	-	0.52	0.52	1.56	-	-	100.00
JP42-2019-00891	CRNT18-0114-J42	2/26/19	10/6/18	Possession or Delivery of Drug Paraphernalia	-	-	-	-	25.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CONST4 CO	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	OVER MVF	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
Based on first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																							
JP42-2019-00914	TR18-1374-J42	2/27/19	2/27/18	Possession or Delivery of Drug Paraphernalia	-	-	-	-	185.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	187.00
JP42-2019-00714	TR19-0121-J42	2/13/19	1/1/19	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	50.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2019-00696	TR19-0210-J42	2/12/19	12/23/18	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
JP42-2019-00698	TR18-6391-J42	2/12/19	12/11/18	Safety Belt, Child <17, Required to be Secured	20.80	1.56	0.52	-	45.50	-	45.5	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	-	-	-	-	-	0.31	2.81	-	-	15.60	-	0.52	0.52	1.56	-	-	143.00
DEL was under assessed, should be $47.70. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																							
JP42-2019-00740	TR17-3708-J42	2/15/19	3/18/17	No Drivers License - When Unlicensed not CDL(#)	14.34	1.08	0.36	-	-	-	-	-	-	16.71	-	-	-	1.80	-	0.72	-	-	1.44	1.44	2	0.04	-	-	7.19	-	0.22	1.94	-	-	-	-	0.36	0.36	-	-	-	50.00
Based on offense type, CCC $40, SJFC $0.60, SJFS $5.40, JCTF $4, JSF $4, LTF $2, TPDC $1, and TPDS $1 should have been assessed																																							
JP42-2019-00884	TR17-2514-J42	2/25/19	5/13/17	Fail To Maintain Financial Responsibility-Subsequent Offense	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	26.00
Based on first payment date, TP $25 should have been assessed. DEL was over assessed, should be $27.30. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																							
JP42-2019-00862	TR17-4603-J42	2/25/19	7/31/17	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	28.45	2.13	0.71	-	-	-	-	-	-	56.33	-	-	-	3.57	-	1.42	-	-	2.84	2.84	2	-	-	-	14.22	-	0.43	3.84	-	-	-	-	0.71	0.71	-	-	-	120.20
Based on first payment date, TP $25 should have been assessed. DEL was under assessed, should be $47.67. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																							
JP42-2019-00945	TR17-2658-J42	2/27/19	4/30/17	EXPIRED DRIVER LICENSE (#)	11.34	0.85	0.28	-	31.00	-	-	-	-	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	-	-	-	-	-	-	0.17	1.53	-	-	-	-	0.28	0.28	-	-	-	50.00
DEL was under assessed, should be $47.10. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																							
JP42-2019-00656	TR16-2112-J42	2/8/19	6/17/16	DRIVING WHILE LICENSE INVALID	25.66	1.92	0.64	-	65.90	-	-	-	-	29.79	-	-	-	3.20	-	1.28	-	-	2.56	2.56	2	0.06	-	-	12.81	-	0.38	3.46	-	-	-	-	0.64	0.64	-	-	-	153.50
DEL was under assessed, should be $47.10. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																							
JP42-2019-00912	TR17-1491-J42	2/26/19	3/31/17	DRIVING WHILE LICENSE INVALID	14.34	1.08	0.36	-	-	-	-	-	-	16.71	-	-	-	1.80	-	0.72	-	-	1.44	1.44	2	0.04	-	-	7.19	-	0.22	1.94	-	-	-	-	0.36	0.36	-	-	-	50.00
DEL was under assessed, should be $27.33. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																							
JP42-2019-00873	TR17-5970-J42	2/25/19	10/22/17	Driving While Lic Inv - DL	23.13	1.73	0.58	-	-	-	-	-	-	15.46	-	-	-	2.89	-	1.16	-	-	2.31	2.31	2	0.06	-	-	11.57	-	0.35	3.12	-	-	-	-	0.58	0.58	-	-	-	67.83

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
DEL was under assessed, should be $53.70. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																										
JP42-2019-00677	TR17-6218-J42	2/11/19	10/18/17	Disregard Stop Sign(#)	23.55	1.76	0.59	-	52.90	-	-	-	-	30.90	-	-	-	-	-	1.17	-	-	2.36	2.36	2	0.06	-	-	11.77	-	0.35	3.18	-	2.94	17.66	-	0.59	0.59	1.77	-	-	156.50
Based on offense type, MVF $0.10 should not have been assessed.																																										
JP42-2019-00597	TR18-3278-J42	2/4/19	5/25/18	Use Of Portable Wireless Comm	40.00	3.00	1.00	-	99.00	-	-	-	-	-	-	-	-	-	-	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	-	-	221.10
DEL was under assessed, should be $55.23. Please contact Auditor's Office for instructions. Based on the appear by date, SCOF $20 should have been assessed																																									
JP42-2019-00695	TR18-2049-J42	2/12/19	3/28/18	Speeding 10 percent or more above posted speed limit	10.99	0.82	0.27	-	-	-	-	-	-	15.01	-	-	-	1.37	-	0.55	-	-	1.10	1.10	2	0.03	-	-	5.49	-	0.19	1.48	-	-	8.24	-	0.27	0.27	0.82	-	-	50.00
Based on first payment date, TP $25 should have been assessed. Based on the appear by date, SCOF $20 should have been assessed. In addition, please enter disposition date,																																									
JP42-2019-00954	TR18-5735-J42	2/28/19	10/16/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	100.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.10
Based on first payment date, TP $25 should have been assessed. Based on the appear by date, SCOF $20 should have been assessed. In addition, please verify disposition date,																																									
JP42-2019-00746	TR18-5768-J42	2/15/19	10/28/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	87.00
Based on citation appear by date, SCOF $20 should have been assessed.																																									
JP42-2019-00566	TR18-5843-J42	2/1/19	11/1/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	42.00	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	3.00	-	-	144.10
DEL was under assessed, should be $31.80. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																									
JP42-2019-00697	TRU18-0015-J42	2/12/19	2/28/18	Parent Contributing to Non-Attendance	24.98	1.87	0.62	-	-	-	-	12.49	-	19.52	-	-	-	-	-	1.25	-	-	2.50	2.50	2	-	-	-	12.49	-	0.37	3.37	-	-	-	-	0.62	0.62	-	-	-	85.20
Based on appear by date, SCOF $20 should have been assessed.																																									
JP42-2019-00775	TR18-4140-J42	2/19/19	7/22/18	No Drivers License - When Unlicensed not CDL(#)	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
DEL was over assessed, should be $26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions. If the case was dismissed, please scan Motion to Dismiss and adjust fees appropriately																																									
JP42-2019-00928	TR18-0876-J42	2/27/19	2/6/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1.00	-	-	-	-	-	-	46.50	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	135.60
DEL was under assessed, should be $47.10. Please contact Auditor's Office for instructions. In addition, please enter disposition date																																									
JP42-2019-00800	TR18-2530-J42	2/20/19	4/18/18	No Drivers License - When Unlicensed not CDL(#)	14.34	1.08	0.36	-	-	-	-	-	-	16.71	-	-	-	1.80	-	0.72	-	-	1.44	1.44	2	0.04	-	-	7.19	-	0.22	1.94	-	-	-	-	0.36	0.36	-	-	-	50.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
DEL was under assessed, should be $32.70. Please contact Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please enter disposition date																																										
JP42-2019-00835	TR18-2473	J42	2/22/19	4/17/18	No Drivers License - When Unlicensed not CDL(#)	11.40	0.85	0.28	-	40.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	60.00
Based on first payment date, TP $25 should have been assessed. DEL was under assessed, should be $48.90. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																										
JP42-2019-00569	TR18-0808	J42	2/4/19	2/1/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILI TY (#)	-	-	-	-	157.00	-	-	-	-	1.70	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160.70
DEL was over assessed, should be $26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please contact Auditor's Office for instructions.																																										
JP42-2019-00929	TR18-0877	J42	2/27/19	2/6/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILI TY (#)	40.00	3.00	1.00	-	-	-	-	-	-	79.20	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	168.20
JP42-2019-00933	TR18-1631	J42	2/27/19	3/10/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILI TY (#)	40.00	3.00	1.00	-	-	-	-	-	-	79.20	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	168.20
DEL was under assessed, should be $27.30. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																										
JP42-2019-00545	TR18-1298	J42	2/1/19	2/22/18	EXPIRED DRIVER LICENSE (#)	19.48	1.46	0.49	-	-	-	-	-	-	22.63	-	-	-	2.44	-	0.96	-	-	1.95	1.95	2	-	-	-	9.74	-	0.29	2.63	-	-	-	-	0.49	0.49	-	-	-	67.00
DEL was under assessed, should be $47.67. Please contact Auditor's Office for instructions. In addition, please verify disposition date																																										
JP42-2019-00728	TR18-1766	J42	2/14/19	3/18/18	EXPIRED DRIVER LICENSE (#)	29.97	2.25	0.75	-	-	-	-	-	-	34.82	-	-	-	3.75	-	1.50	-	-	3.00	3.00	2	-	-	-	14.96	-	0.45	4.05	-	-	-	-	0.75	0.75	-	-	-	102.00
Please scan the Motion to Dismiss.																																										
JP42-2019-00632	TR19-0292	J42	2/8/19	1/19/19	Display Expired License Plate	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
JP42-2019-00643	TR19-0039	J42	2/8/19	12/27/18	Driving While License Invalid - DL	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00
JP42-2019-00631	TR19-0291	J42	2/8/19	1/19/19	Fail to Maintain Financial Responsibility (#)	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
Please enter disposition date and scan Condition of Deferred Disposition form.																																										
JP42-2019-00703	TR18-6617	J42	2/13/19	12/18/18	Disregard Stop Sign(#)	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	5.00	30.00	-	1.00	1.00	3.00	-	-	102.10
JP42-2019-00716	TR19-0287	J42	2/13/19	1/16/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	51.00	5.0	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	3.00	-	-	153.10
JP42-2019-00607	TR19-0293	J42	2/5/19	1/21/19	Speeding 10 percent or more above	40.00	3.00	1.00	-	45.00	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	3.00	-	-	147.10
Please enter disposition date.																																										
JP42-2019-00644	TR18-0755	J42	2/8/19	1/31/18	Speeding 10 percent or more	40.00	3.00	1.00	-	45.00	-	-	-	-	50.13	-	-	-	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	-	-	217.23

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
Please enter disposition date.																																											
JP42-2019-00964	TR18-2855-J42	2/28/19	5/9/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40.00	3.00	1.00	-	-	-	-	-	-	36.63	-	-	-	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	-	-	158.73
JP42-2019-00781	TR18-5773-J42	2/20/19	10/27/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	11.34	0.85	0.28	-	77.00	-	-	-	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	2	-	-	-	-	-	0.17	1.53	-	-	-	-	0.28	0.28	-	-	-	98.00
JP42-2019-00705	TR18-3462-J42	2/13/19	6/11/18	Driving While License Invalid - DL	22.04	1.65	0.55	-	-	-	-	-	-	-	-	-	-	2.76	-	1.10	-	-	2.20	2.21	2	0.06	-	-	11.02	-	0.33	2.98	-	-	-	-	0.55	0.55	-	-	-	50.00
JP42-2019-00709	TR18-5080-J42	2/13/19	9/20/18	Disregard Stop Sign(#)	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
JP42-2019-00583	TR19-0088-J42	2/4/19	12/27/18	DISREGARD OFFICIAL TRAFFIC CONTROL DEVICE	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
JP42-2019-00610	TR19-0076-J42	2/5/19	12/28/18	Driving While License Invalid - DL	40.00	3.00	1.00	-	30.90	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	100.00
JP42-2019-00580	TR19-0283-J42	2/4/19	1/7/19	Driving While License Invalid - DL	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	-	-	-	1.43	-	-	2.86	2.86	2	0.07	-	-	-	-	0.43	3.86	-	3.58	-	-	0.72	0.72	-	-	-	50.00
JP42-2019-00625	TR19-0085-J42	2/6/19	12/26/18	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
JP42-2019-00755	CRNT19-0025-J42	2/19/19	2/2/19	Open Container in Vehicle - Passenger	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
JP42-2019-00886	TRU19-0008-J42	2/25/19	12/17/18	Parent Contributing to Non-Attendance	16.60	1.24	0.41	-	10.50	-	-	8.29	-	-	-	-	-	-	-	0.83	-	-	1.66	1.66	-	-	-	-	-	10.5	0.25	2.24	-	-	-	-	0.41	0.41	-	-	-	55.00
JP42-2019-00742	TRU19-0004-J42	2/15/19	12/14/18	Parent Contributing to Non-Attendance	23.40	1.76	0.59	-	-	-	-	11.71	-	-	-	-	-	-	-	1.17	-	-	2.34	2.34	2	-	-	-	-	-	0.35	3.16	-	-	-	-	0.59	0.59	-	-	-	50.00
JP42-2019-00878	CRNT19-0022-J42	2/25/19	12/25/18	Possession of Drug Paraphernalia	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
JP42-2019-00941	TR18-6505-J42	2/27/19	12/17/18	Safety Belt, Child <17, Required to be Secured by in Pass VEH	14.33	1.08	0.36	-	-	-	-	-	-	-	-	-	-	1.80	-	0.72	-	-	1.44	1.44	2	-	-	-	-	-	0.22	1.94	-	-	10.77	-	0.36	0.36	1.08	-	-	37.90
JP42-2019-00638	TR18-6568-J42	2/8/19	12/20/18	Safety Belt, Child <17, Required to be Secured by in Pass VEH	20.80	1.56	0.52	-	50.00	-	50.0	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	-	-	-	-	-	0.31	2.81	-	-	15.60	-	0.52	0.52	1.56	-	-	154.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of February 28, 2019

Receipt	Cause #	Date	Off Date	Charge Offense	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SAF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WAF	WFPRE	TOTAL
Please enter disposition date.																																											
JP42-2019-00803	TR18-6248 J42	2/20/19	12/4/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT 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
JP42-2019-00549	TR19-0220 J42	2/1/19	1/8/19	Speeding	40.00	3.00	1.00	-	51.00	5.0	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	3.00	-	-	153.10
JP42-2019-00652	TR19-0221 J42	2/8/19	1/8/19	Speeding	19.16	1.44	0.48	-	-	2.4	-	-	-	-	-	-	-	-	-	0.96	-	-	1.92	1.92	2	0.05	-	-	-	-	0.29	2.59	-	-	14.39	-	0.48	0.48	1.44	-	-	50.00
JP42-2019-00769	TR19-0309 J42	2/19/19	1/22/19	Speeding 10 percent or more above 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
JP42-2019-00828	TR19-0347 J42	2/21/19	2/3/19	Speeding 10 percent or more above 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
JP42-2019-00724	TR19-0336 J42	2/14/19	1/29/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	60.00	-	-	-	-	-	-	-	-	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

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of February 28, 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

EXHIBIT B

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

Judge: Homero A. Jasso | **City: EDINBURG, TX**
Precinct No. 4 Place No. 2 | **Hidalgo County, Texas**

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2019-00541 ~~0~~ THRU JP42-2019-00979 ~~0~~ $ 58,782.17 X10 ✓

LESS: COST ON DEPOSIT - X 7✓

ADD: COST ON DEPOSIT LIQUIDATED - X 7✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 58,782.17 X3✓

62,373.17 (A)

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~66,554.85~~ (3,591.00) X4-I

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(7,772.68)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$58,782.17~~66,554.85~~ B1 ✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Dec '13, May '16 through July '16, Oct '16	3,591.00 ~~$0.00~~ 6x B✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasuerer	62,373.17 (A) ~~66,554.85~~	

PREPARED BY: _____ DATE PREPARED: 3/4/2019

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

RECEIVED
MAR - 5 2019

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 03/22/2019 3/25/19

JUSTICE OF THE PEACE 3/5/19
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: 10/18

HIDALGO COUNTY
AUDITOR'S OFFICE

V2

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

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued /Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 18,820.64	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80	M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	622.00 ~~25.00~~	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	M
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	10.50	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	785.27	M X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	256.73	M X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,047.10	M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-	M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-	M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	642.00	M
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	70.00	M
Special Fees				1100-341-10-068-000-0-000	-	M
Deferred Disposition		C.C.P. Art. 45.051	-			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-			
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	154.09	M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	331.43	M
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	44.20 ~~641.20~~	M
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-	M
Scofflaw Fee ($20)		TRC 502.010(e)		1100-341-10-140-049-0-000	3,369.84	M
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	229.37	M
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-	M
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	-	M
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	M
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	M
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	M
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-	M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00	M
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	M X11
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00	M
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	10,425.13	M
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	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00	M
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00	M
Indigent legal Services Fee-JP ($6)	91	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	546.00	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,284.37	M
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,027.13	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,372.62	M
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-	M
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	M
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	499.58	M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.09	M
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-	M
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-	M
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	910.00	M
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	229.37	M
Texas Home Visiting Program Contribution ($5)	91	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-	M
Judicial & Court Personnel Training Fund-Civil ($5)	2	GC 51.971 (a)		1100-207-20-000-076-0-000	455.00	M
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,130.06	M
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-	M
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00	M
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-	M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	113.96	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	-	M
Precinct #2				1100-342-10-292-000-0-000	75.00	M
Precinct #3				1100-342-10-293-000-0-000	-	M
Precinct #4				1100-342-10-294-000-0-000	2,496.56	M
Precinct #5				1100-342-10-295-000-0-000	-	M
District Attorney Fees				1100-341-10-060-007-0-000	-	M
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	M
School District Arrest Fee				1100-342-10-060-003-0-000	15.00	M
Fire Marshal Fee				1100-342-20-060-001-0-000	-	M
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	-	M
Refund - Overpayments				1100-202-00-000-014-0-000	25.40	M X3-A
Due to Others				1100-202-00-000-014-0-000	-	M
Restitution				1100-202-00-000-014-0-000	-	M
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-068-019-0-000	-	M
Delinquent Fees				1100-202-00-000-004-0-000	7,302.43	M
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,332.50	M
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	2,275.00			
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-			
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-			
Appeal Fees ($10)			-			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	40.00			
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00			
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-			
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	7.50			
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	-	M
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	M
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-	M
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-	M

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature] 4P
DATE: 03/22/2019 3/22/19 3/25/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 58,782.17 X1, X2, B1

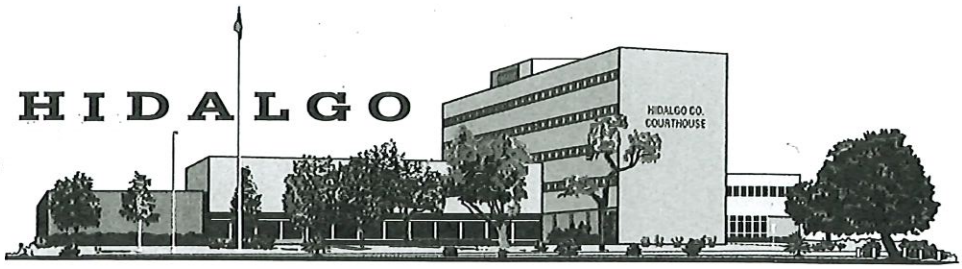
THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 10/18

RECEIVED
MAR - 5 2019
HIDALGO COUNTY AUDITOR'S OFFICE

V3

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

April 3, 2019

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

Re: Hot Checks Fund Financial Statements for January 2018 through December 2018

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks Fund financial statements for the months ended January 31, 2018 through December 31, 2018 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

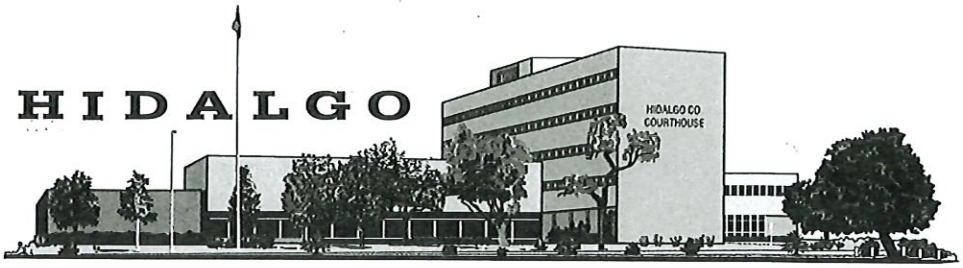
cc: Ms. Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY	FERNANDO MANCIAS	J. R. "BOBBY" FLORES	ROSE GUERRA REYNA	MARLA CUELLAR	MARIO E. RAMIREZ, JR.	NOE GONZALEZ	LETICIA LOPEZ	L. KENO VASQUEZ	ISRAEL RAMON, JR.	RENEE R. BETANCOURT	JAIME TIJERINA
JUDGE, 92ND D.C.	JUDGE, 93RD D.C.	JUDGE, 139TH D.C.	JUDGE, 206TH D.C.	JUDGE, 275TH D.C.	JUDGE, 332ND D.C.	JUDGE, 370TH D.C. OVERSEER	JUDGE, 389TH D.C.	JUDGE, 398TH D.C.	JUDGE, 430TH D.C.	JUDGE, 449TH D.C.	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
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

March 28, 2019

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

Re: Hidalgo County Tax Collected Reports for January 2019

Dear Mr. Villarreal:

We conducted a limited scope review of the *Hidalgo County Tax Collected Reports* and supporting documentation for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the month of January 2019 pursuant to Local Government Code §115.002 (a) and (b) and Local Government Code §115.901.

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

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

Methodology:
In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 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. (INFRSER) | LETICIA LOPEZ JUDGE, 398TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 464TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

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

Conclusion:
Collections for the month of January 2019 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities totaled $83,287,202.62. Based on the results of our review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the accounting of collections requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations* report. Deposits were short $2,752.74 and over $698.86, as follows:

Shortages:
- One cashier was short $181.00 at the Pharr Substation on January 11, 2019.
- One cashier was short $200.00 at the Edinburg Substation on January 30, 2019.
- One cashier was short $20.90 at the Edinburg Substation on January 10, 2019.
- One cashier was short $58.95 at the Edinburg Substation on January 15, 2019.
- One cashier was short $27.11 at the Edinburg Substation on January 18, 2019.
- One cashier was short $100.00 at the Edinburg Substation on January 23, 2019.
- One cashier was short $100.00 at the Edinburg Substation on January 20, 2019.
- One cashier was short $20.00 at the Edinburg Substation on January 31, 2019.
- One cashier was short one check in the amount of $1,994.78 at the Edinburg Substation on January 28, 2019.
- One cashier was short $50.00 for a credit card transaction at the Edinburg Substation on January 31, 2019.

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

According to staff, the $1,994.78 check was not found. The payment was reversed and a letter was sent to the taxpayer. The taxpayer paid the original balance. The $50.00 credit card shortage was resolved by reversing the original payment and receipting only the amount that was receipted in *Hammer*.

Overages:
- One cashier was over $180.00 at the Pharr Substation on January 10, 2019.
- One cashier was over $58.96 at the Edinburg Substation on January 11, 2019.
- One cashier was over $100.00 at the Edinburg Substation on January 31, 2019.
- One cashier was over $359.90 at the Edinburg Substation on January 31, 2019.

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

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

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

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

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

Please provide a written management response to the observation noted above by Friday, April 5, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

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 27, 2019

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

Re: February 2019 DTA Payment Request Report No. 2019-44

Dear Mr. Villarreal:

We completed a limited scope review of the February 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 February 28, 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 February 2019."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2019."

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 443RD D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

- Although DTA fees for 154 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 (153 tax accounts), and small amounts collected (1 tax account) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of $0.01.

We will proceed to process the February 2019 DTA payment request in the amount of $139,269.25 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 A. Duran BB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2017	R095502000001600	0.71	0.18	0.89	0.14
2	1	2016	P850000000021810	178.99	49.22	228.21	31.95
3	1	2016	L339800001000400	146.9	40.88	187.78	26.44
4	1	2016	P811503000001100	107.88	32.99	140.87	20.39
5	1	2016	S325500000003200	91.91	24.97	116.88	16.27
6	1	2016	W736010000034900	65.1	17.91	83.01	11.62
7	1	2016	C497097TGO050807	43.7	12.02	55.72	7.8
8	1	2016	N050000000002900	19.07	5.5	24.57	3.52
9	1	2016	E503597000003201	12.85	3.58	16.43	2.32
10	1	2016	S408000000001400	8.98	2.59	11.57	1.66
11	1	2015	S408000000002100	225.86	83.2	309.06	41.67
12	1	2015	P140000005002502	35.04	13.6	48.64	6.78
13	1	2015	P850000000021810	30.43	12.02	42.45	5.98
14	1	2015	E650000006001000	16.98	6.76	23.74	3.36
15	1	2015	L43500000L000100	16.07	5.65	21.72	2.85
16	1	2014	W085000000001300	208.94	108.13	317.07	45.45
17	1	2014	A176502000002700	127.85	56.47	184.32	23.21
18	1	2014	C112000000004800	55.77	28.91	84.68	12.05
19	1	2014	T210000239001530	35.67	16.35	52.02	6.74
20	1	2014	W340000000000800	17.64	8.09	25.73	3.33
21	1	2014	M045004000000200	6.75	3.46	10.21	1.44
22	1	2014	G756500000037500	3.67	1.83	5.5	0.77
23	1	2014	L43500000L000100	1.05	0.5	1.55	0.21
24	1	2013	S408000000002100	186.55	113.48	300.03	41.13
25	1	2013	R142003000002200	61.54	33.54	95.08	11.82
26	1	2013	R142003000002200	61.53	33.55	95.08	11.82
27	1	2013	W731000000001300	11.13	6.65	17.78	2.4
28	1	2013	P320002006001200	3.49	1.83	5.32	0.64
29	1	2012	S237000000001700	130.97	94.95	225.92	31.04
30	1	2012	P696500000000300	71.57	51.89	123.46	16.96
31	1	2012	T210000254001625	43.75	33.47	77.22	11.16
32	1	2012	W010000055000206	51.14	30.61	81.75	9.21
33	1	2012	S055801000001900	46.45	28.22	74.67	8.64
34	1	2012	S408000000002100	31.49	22.94	54.43	7.51
35	1	2012	W392000000003600	35.21	23.07	58.28	7.24
36	1	2012	N665000002000500	37.7	22.56	60.26	6.79
37	1	2012	A180000029000525	24.24	15.47	39.71	4.8
38	1	2012	M215000004001500	21.41	14.24	35.65	4.5
39	1	2011	A310000006001700	174.01	118.61	292.62	31.58
40	1	2011	L526003000016500	55.41	47.37	102.78	14.38
41	1	2011	N340000000303513	58.56	42.84	101.4	11.94
42	1	2011	L106902000005300	49.31	34.73	84.04	9.54
43	1	2011	M685000000000600	32.07	27.43	59.5	8.33

44	1	2011	F345000146001100	23.47	15.76	39.23	4.15
45	1	2011	S44701A000005600	15.64	11.55	27.19	3.24
46	1	2011	N665000002000500	11.54	8.28	19.82	2.28
47	1	2010	A310000006001700	176.46	141.46	317.92	35.2
48	1	2010	E494100000000100	104.63	84.93	189.56	21.34
49	1	2010	L502500000005520	75.28	60.61	135.89	15.13
50	1	2010	H195000000007800	68.23	53.79	122.02	13.2
51	1	2010	C922000000000400	37.09	32.57	69.66	8.68
52	1	2010	L526003000016500	23.79	23.2	46.99	6.6
53	1	2010	E583002000000100	26.87	23.96	50.83	6.45
54	1	2010	E431000000011000	28.7	24.53	53.23	6.41
55	1	2010	F065000000002500	29.76	22.96	52.72	5.53
56	1	2010	K240000000007305	23.37	18.89	42.26	4.73
57	1	2010	M160000000002300	17.17	16.16	33.33	4.5
58	1	2010	H302000000000700	13.65	10.49	24.14	2.52
59	1	2010	G590098004000101	3.38	2.86	6.24	0.74
60	1	2009	S44701A000005600	164.97	161.39	326.36	40.09
61	1	2009	F065000000002500	104.92	93.55	198.47	21.4
62	1	2009	A310000006001700	79.05	72.85	151.9	17.19
63	1	2009	H195000000007800	62.77	57.01	119.78	13.28
64	1	2009	L165001001000200	39.1	40.72	79.82	10.62
65	1	2009	E330000110001200	35.08	32.57	67.65	7.74
66	1	2009	N861301000009900	16.47	16.51	32.98	4.18
67	1	2009	A630000000001100	15.67	15.39	31.06	3.83
68	1	2009	M059002000001100	14.48	13.55	28.03	3.24
69	1	2009	E583002000000100	5.45	5.51	10.96	1.41
70	1	2008	E330000110001200	162.36	170.2	332.56	38.72
71	1	2008	C446000000001000	125.42	121.46	246.88	25.4
72	1	2008	C676000000015200	45.81	45.28	91.09	9.69
73	1	2008	N580000004001500	5.79	5.86	11.65	1.29
74	1	2007	G180000000000410	133.36	167.82	301.18	39.6
75	1	2007	C910000000004500	124.71	143.95	268.66	31.43
76	1	2007	C910000000004500	124.51	144.21	268.72	31.37
77	1	2007	N120003000001025	35.49	40.4	75.89	8.62
78	1	2007	S735000004000600	32.14	35.61	67.75	7.37
79	1	2007	G450000000000900	35.34	35.87	71.21	6.63
80	1	2007	S740000000000100	19.13	22.92	42.05	5.16
81	1	2007	S740000000000100	19.13	22.91	42.04	5.16
82	1	2007	T475002000001700	16.15	20.27	36.42	4.77
83	1	2007	H350000005000100	21.46	22.57	44.03	4.38
84	1	2007	S52500144A000900	2.59	2.62	5.21	0.48
85	1	2007	C910000000004500	-124.71	-143.95	-268.66	-31.43
86	1	2006	M62500000K000700	134.3	194.5	328.8	46.53
87	1	2006	G180000000000410	136.02	187.47	323.49	42.85
88	1	2006	E850002008000600	18.51	20.14	38.65	3.41
89	1	2006	M520000121000910	2.81	3.39	6.2	0.66
90	1	2005	G180000000000410	137.3	205.73	343.03	45.72

91	1	2005	S170002030000702	28.52	37.68	66.2	7.23
92	1	2005	S477000000040600	21.45	30.92	52.37	6.6
93	1	2005	E750000000001500	11.71	18.51	30.22	4.34
94	1	2004	C295003002000800	130.92	161.68	292.6	23.37
95	1	2004	G910000004001000	42.16	69.22	111.38	15.24
96	1	2004	T220000008001804	28.91	46.98	75.89	10.23
97	1	2004	B203500000001800	38.28	47.8	86.08	7.06
98	1	2004	E405002016000400	15.88	26.64	42.52	6
99	1	2004	R134002000002400	11.86	19.87	31.73	4.47
100	1	2004	W010000030000728	12.06	19.12	31.18	4.05
101	1	2004	M015000062000401	9.98	16.26	26.24	3.55
102	1	2004	V382000000000100	11.19	13.96	25.15	2.06
103	1	2004	E310000036001600	7.62	10.38	18	1.8
104	1	2004	W230000052000300	2.63	4.13	6.76	0.87
105	1	2004	S004001000000400	3.55	4.69	8.24	0.78
106	1	2003	M581000000002900	128.91	186.71	315.62	30.75
107	1	2003	M581000000002900	128.91	186.71	315.62	30.75
108	1	2003	C295003002000800	119.02	161.27	280.29	23.39
109	1	2003	S301300001001800	76.64	111	187.64	18.28
110	1	2003	B190009000003500	95.5	126.86	222.36	17.62
111	1	2003	T220000008001804	39.17	68.35	107.52	14.57
112	1	2003	G212000000000700	56.3	83.62	139.92	14.36
113	1	2003	M515000000004700	35.58	54.37	89.95	9.76
114	1	2003	W380000001000005	51.56	68.27	119.83	9.51
115	1	2003	T220000008001804	10.82	18.88	29.7	4.02
116	1	2003	A180000047001005	8.61	15.72	24.33	3.52
117	1	2003	W230000052000300	5.51	9.35	14.86	1.93
118	1	2003	B496504000032900	3.47	6.07	9.54	1.29
119	1	2003	M581000000002900	-128.91	-186.71	-315.62	-30.75
120	1	2002	B190009000003500	98.85	143.17	242.02	20.02
121	1	2002	W010000052000216	56.89	100.79	157.68	19.8
122	1	2002	W380000650000005	77.07	114.7	191.77	16.99
123	1	2002	P200000011000400	53.05	89.38	142.43	16.39
124	1	2002	R026300000001100	16.18	28.34	44.52	5.48
125	1	2002	S477000000009500	21.03	30.46	51.49	4.26
126	1	2002	L313503000002500	6.03	11.19	17.22	2.33
127	1	2000	B190009000003500	85.62	144.55	230.17	20.42
128	1	2000	R380000049000700	16.72	26.23	42.95	3.09
129	1	1999	B190009000003500	76.39	138.15	214.54	19.59
130	1	1999	O330000024001500	3.75	7.53	11.28	1.3
131	1	1998	S165000000001600	7.36	13.82	21.18	1.85
132	1	1998	C630000019000500	4.22	8.63	12.85	1.39
133	1	1997	R065000008003100	133.65	265.74	399.39	35.48
134	1	1997	B010000003000300	12.19	26.55	38.74	4.27
135	1	1996	R065000008003100	122.92	259.16	382.08	34.85
136	1	1996	C211000000000600	34.62	88.09	122.71	16.61
137	1	1996	M290000005000700	7.42	18.82	26.24	3.53

138	1	1996	B190004000001500	1.66	3.89	5.55	0.64
139	1	1995	R065000008003100	38.82	86.5	125.32	11.7
140	1	1994	L670000016000900	7.33	18.52	25.85	2.93
141	1	1994	S144000000005100	5.72	14.47	20.19	2.29
142	1	1994	C120002000002600	4.33	11.1	15.43	1.81
143	1	1983	G080000003002100	35.75	133.3	169.05	19.47
144	12	1996	C211000000000600	1.84	4.71	6.55	0.89
145	12	1996	B190004000001500	0.09	0.21	0.3	0.03
146	1	2010	L473500004000100	52.7	51.92	104.62	14.86
147	1	2001	W010000023000416	19.45	38.72	58.17	7.99
148	1	2001	W010000023000416	14.86	29.58	44.44	6.1
149	1	2016	M290000001000300	151.79	43.76	195.55	28.01
150	1	2015	A080000000107609	9.99	3.71	13.7	1.86
151	1	2009	H284000000013400	1.21	1.09	2.3	0.25
152	1	2005	E540000045000300	3.81	5.74	9.55	1.28
153	1	1996	L665000001000000	246.12	591.92	838.04	102.63
154	1	1995	L665000001000000	188.4	475.71	664.11	81.95