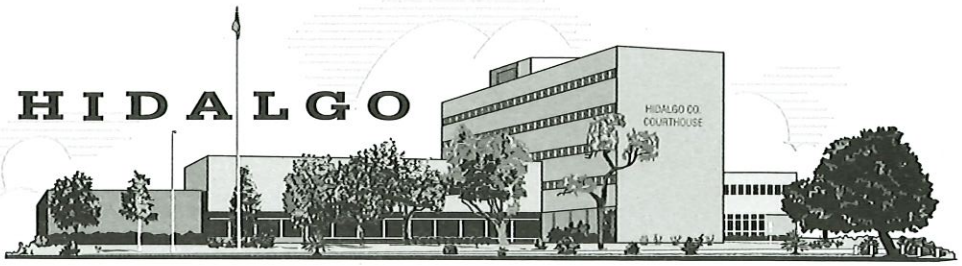
COUNTY of HIDALGO

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

July 16, 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	Fee Monthly Report for April 2019
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for the month of May 2019
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for May 2019
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for May 2019
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for May 2019
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for May 2019
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Report for May 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for May 2019
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for May 2019
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for May 2019
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for May 2019
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for May 2019
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for May 2019
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for May 2019
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for May 2019
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for May 2019
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for May 2019
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for May 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Financial Statements for March and April 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	H.B. 65 Financial Statements for April 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	HIDTA Financial Statements for May 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for May 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Inmate Trust Financial Statements for January through April 2019
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Edinburg TIRZ No. 1 The Shoppes-Report No. 2019-28
Mr. Juan Guerra, City Manager	City of Edinburg TIRZ No. 1 The Shoppes-Report No. 2019-28
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Edinburg TIRZ No. 3 La Sienna-Report No. 2019-29

Mr. Juan Guerra, City Manager	City of Edinburg TIRZ No. 3 La Sienna-Report No. 2019-29
Mr. Juan Guerra, City Manager	City of Edinburg TIRZ No. 4 Entertainment Center-Report No. 2019-31
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Edinburg TIRZ No. 4 Entertainment Center-(THEB4) Report No. 2019-31
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	May 2019 DTA Payment Request Report No. 2019-54
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Jail Commissary Audit No. 2019-01
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Mission Sanitation Cash Count Report No. 2019-51
Mr. T.J. Arredondo, Director Planning Department	Mission Office Cash Count Report No. 2019-52
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Cash Count Report No. 2019-53
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Swimming Pool Cash Count Report No. 2019-55
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Cash Count Audit No. 2019-56
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	McAllen Health Clinic Cash Count Report No. 2019-558
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	McAllen Tax Office Cash Count Report No. 2019-569
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Collections Department Cash Count Report No. 2019-571
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Alamo Motor Vehicle Substation Cash Count Report No. 2019-577
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Cash Count Report No. 2019-588
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Cash Count Report No. 2019-593

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

June 27, 2019

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

Re: *Fee Monthly Report* for April 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for April 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 Report* for April 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 the review, the following procedures were performed:

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

Conclusion:
Collections for the month of April 2019 totaled $509,425.53. Based on the review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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:
Kofile is a program used by the County Clerk's Office to receipt official and vital records. *Kofile* does not have a detail report that includes all the month's transactions. Instead, the reports listed below are provided to reconcile. The reports do not agree to each other making the reconciliation process difficult.

1. "Fund Distribution Report"- provides information regarding the type of collection and the amount per collection type.
2. "Order Summary Report"- provides information regarding the issuance of order numbers in which a financial transaction occurred.
3. "Order Number Control Report" –lists all activities in which an order number was issued and finalized during the month.
4. "Adjustment Report"- provides information on adjusted orders with financial activity.

In reviewing the reports, we noted the following:

- 10 of 8,657 orders (receipts) did not appear on the "Order Number Control Report." In addition, one receipt number appeared twice (see Exhibit A). Copies of the missing receipts were submitted to the County Auditor's Office. The 10 missing receipts were for orders finalized in the month of May 2019. *Kofile* representatives are conducting research to determine the reason one order number appeared twice on the "Order Number Control Report."
- There was a $254.75 variance between the "Order Number Control Report" and the *Monthly Report.* We determined that the variance was due to refund amounts and adjusted order numbers with financial activity that were not included on the "Order Number Control Report".
- There was a variance of $105,184.50 between the "Order Summary Report" and "Order Number Control Report." We determined that the variance was due to 1,303 order numbers not appearing in the Order Summary Report (see Exhibit B). According to the Internal Auditor, *Kofile* representatives are aware and are currently working to resolve the issue.

The County Auditor's Office requires the receipting system be able to generate a detail transaction report that include all the month's transactions included but not limited to adjustments made to receipts, date of transaction, sequential receipting number, name of payer, method of payment, amount of transaction, type of recording, fees collected, and cashier's name.

Failure to ensure that a report can be generated from *Kofile* that includes all transaction activity recorded on *Kofile* may result in financial transactions not accounted and recorded properly.

Recommendation:
Management should request from *Kofile* representatives a report that includes detail transactions for the month. In addition, management should continue to work with *Kofile* to resolve the issue identified with the "Order Number Control Report" and "Order Summary Report."

Observation No. 2:
As of April 30, 2019, two company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report.* The balances were overstated as follows:

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

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

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

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

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

Observation No. 3:
We noted that a $5.00 shortage in the month of November 2018 has not been replenished. According to staff, they were not able to identify the receipt that caused the shortage.

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

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

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

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 by July 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 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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Action Plan Forms

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for April 2019
Observation No. 1	Kofile is a program used by the County Clerk's Office to receipt official and vital records. Kofile does not have a detail report that includes all the month's transactions. Instead, the reports listed below are provided to reconcile. The reports do not agree to each other making the reconciliation process difficult. 1. "Fund Distribution Report"- provides information regarding the type of collection and the amount per collection type. 2. "Order Summary Report"- provides information regarding the issuance of order numbers in which a financial transaction occurred. 3. "Order Number Control Report" –lists all activities in which an order number was issued and finalized during the month. 4. "Adjustment Report"- provides information on adjusted orders with financial activity.
Recommendation No. 1	Management should request from Kofile representatives a report that includes detail transactions for the month. In addition, management should continue to work with Kofile to resolve the issue identified with the "Order Number Control Report" and "Order Summary Report."
GOAL/ACTION ITEM:	**Work with Kofile representatives to create a report that will include every type of activity recorded during the month.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for April 2019
Observation No. 2	As of April 30, 2019, two company accounts (escrow accounts) reflect incorrect balances in the Company Accounts Summary Report. The balances were overstated as follows: • Edward Abstract and Title Co., $4.00; and • Nain Engineering LLC Maps account, $75.00.
Recommendation No. 2	Management should continue working with Kofile representatives to correct the errors in the escrow accounts listed above.
GOAL/ACTION ITEM:	**Work with Kofile representatives to correct the errors.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for April 2019
Observation No. 3	We noted that there was a $5.00 shortage in the month of November 2018. As of today, the shortage has not been replenished.
Recommendation No. 3	Management should deposit $5.00 with the County Treasurer or request indemnification from Commissioners Court
GOAL/ACTION ITEM:	**To replenish $5.00 shortage with the County Treasurer**
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

HIDALGO COUNTY CLERK
Review of Order Summary Report and Order Number Control Report
April 2019

Order Number Control Report			Was Order No. found on Order Summary Report?
Order #	Cashier	Order Total	
20190401000002	Keller Debbie	82.00	No
20190401000021	Gonzalez Rita	82.00	No
20190401000025	Diaz Pete	44.00	No
20190401000044	Keller Debbie	82.00	No
20190401000057	Diaz Pete	44.00	No
20190401000062	Gonzalez Rita	82.00	No
20190401000063	Ramos Gilbert	44.00	No
20190401000068	Keller Debbie	82.00	No
20190401000069	Ureste Selma	204.00	No
20190401000073	De Leon Maria Ana	82.00	No
20190401000074	Gonzalez Rita	82.00	No
20190401000076	Diaz Pete	36.00	No
20190401000092	Diaz Pete	98.25	No
20190401000093	Gonzalez Rita	82.00	No
20190401000094	De Leon Maria Ana	82.00	No
20190401000101	Cantu Manny	36.00	No
20190401000106	Castillo Elisa	36.00	No
20190401000119	Gonzalez Rita	82.00	No
20190401000120	Ureste Selma	36.00	No
20190401000124	De Leon Maria Ana	82.00	No
20190401000125	Castillo Elisa	120.00	No
20190401000126	Ureste Selma	80.00	No
20190401000139	Jasso Monett	82.00	No
20190401000145	Salinas Rene	40.00	No
20190401000151	Ureste Selma	36.00	No
20190401000163	Diaz Pete	96.00	No
20190401000164	Cantu Manny	80.00	No
20190401000167	De Leon Maria Ana	82.00	No
20190401000170	Gonzalez Rita	82.00	No
20190401000173	Diaz Pete	36.00	No
20190401000175	Diaz Pete	36.00	No
20190401000179	Ureste Selma	44.00	No
20190401000181	Ureste Selma	40.00	No
20190401000182	De Leon Maria Ana	82.00	No
20190401000183	Diaz Pete	112.00	No
20190401000187	Diaz Pete	40.00	No
20190401000188	Castillo Elisa	64.00	No
20190401000197	Rivera Sandra	82.00	No
20190401000199	Castillo Elisa	36.00	No
20190401000207	Rivera Sandra	82.00	No
20190401000209	Salinas Rene	40.00	No
20190401000210	Jasso Monett	82.00	No
20190401000214	Ramos Gilbert	80.00	No
20190401000216	Gonzalez Rita	82.00	No
20190401000230	Keller Debbie	82.00	No

EXHIBIT B

20190401000231	Rivera Sandra	82.00	No
20190401000244	De Leon Maria Ana	82.00	No
20190401000245	Salinas Rene	48.25	No
20190401000259	Keller Debbie	82.00	No
20190401000260	Diaz Pete	40.00	No
20190401000266	Castillo Elisa	176.00	No
20190401000276	Ramos Gilbert	40.00	No
20190401000280	Diaz Pete	52.00	No
20190401000293	De Leon Maria Ana	82.00	No
20190401000301	Gonzalez Rita	82.00	No
20190401000305	Castillo Elisa	60.00	No
20190401000313	Castillo Elisa	40.00	No
20190401000320	De Leon Maria Ana	82.00	No
20190401000322	Keller Debbie	82.00	No
20190401000323	Rivera Sandra	82.00	No
20190401000338	De Leon Maria Ana	82.00	No
20190401000343	Diaz Pete	72.00	No
20190401000344	Castillo Elisa	48.00	No
20190401000348	Jasso Monett	82.00	No
20190401000357	Ureste Selma	52.00	No
20190401000359	Diaz Pete	36.00	No
20190401000368	Diaz Pete	44.00	No
20190401000375	Castillo Elisa	36.00	No
20190401000380	Castillo Elisa	40.00	No
20190401000382	Diaz Pete	40.00	No
20190401000384	Castillo Elisa	40.00	No
20190401000387	Ureste Selma	36.00	No
20190401000390	Diaz Pete	44.00	No
20190401000391	De Leon Maria Ana	82.00	No
20190401000395	Rivera Sandra	82.00	No
20190401000397	Diaz Pete	36.00	No
20190401000399	Ramos Gilbert	36.00	No
20190401000404	Ureste Selma	40.00	No
20190402000004	Diaz Pete	36.00	No
20190402000005	De Leon Maria Ana	82.00	No
20190402000009	Ramos Gilbert	52.00	No
20190402000029	De Leon Maria Ana	82.00	No
20190402000031	Ramos Gilbert	252.00	No
20190402000033	Rivera Sandra	82.00	No
20190402000037	Diaz Pete	240.00	No
20190402000039	Diaz Pete	40.00	No
20190402000040	De Leon Maria Ana	82.00	No
20190402000050	Ramos Gilbert	36.00	No
20190402000054	Keller Debbie	82.00	No
20190402000055	Gonzalez Rita	82.00	No
20190402000058	Ramos Gilbert	36.00	No
20190402000067	Ramos Gilbert	60.00	No

20190402000078	Jasso Monett	82.00	No
20190402000086	Keller Debbie	82.00	No
20190402000091	Rivera Sandra	82.00	No
20190402000104	Diaz Pete	40.00	No
20190402000117	Ureste Selma	36.00	No
20190402000126	Gonzalez Rita	82.00	No
20190402000127	Keller Debbie	82.00	No
20190402000135	Ureste Selma	40.00	No
20190402000138	Ramos Gilbert	252.00	No
20190402000149	Diaz Pete	220.00	No
20190402000157	Diaz Pete	36.00	No
20190402000159	Ureste Selma	80.00	No
20190402000162	Ramos Gilbert	216.00	No
20190402000163	De Leon Maria Ana	82.00	No
20190402000168	Rivera Sandra	82.00	No
20190402000173	Ramos Gilbert	48.00	No
20190402000178	Castillo Elisa	36.00	No
20190402000184	Castillo Elisa	40.00	No
20190402000185	Diaz Pete	408.00	No
20190402000188	Keller Debbie	82.00	No
20190402000199	Diaz Pete	404.00	No
20190402000205	Ureste Selma	66.25	No
20190402000206	Diaz Pete	404.00	No
20190402000207	De Leon Maria Ana	82.00	No
20190402000210	Diaz Pete	522.75	No
20190402000211	Ureste Selma	40.00	No
20190402000213	Gonzalez Rita	82.00	No
20190402000220	Keller Debbie	82.00	No
20190402000221	Cantu Manny	44.00	No
20190402000229	Keller Debbie	82.00	No
20190402000231	De Leon Maria Ana	82.00	No
20190402000240	Diaz Pete	160.00	No
20190402000245	Castillo Elisa	96.00	No
20190402000250	Diaz Pete	60.00	No
20190402000254	Jasso Monett	82.00	No
20190402000255	Diaz Pete	64.00	No
20190402000261	Rivera Sandra	82.00	No
20190402000267	Castillo Elisa	48.25	No
20190402000269	Jasso Monett	22.00	No
20190402000301	Castillo Elisa	144.00	No
20190402000306	Ureste Selma	38.00	No
20190402000307	Ramos Gilbert	56.00	No
20190402000311	Ramos Gilbert	60.00	No
20190402000315	Keller Debbie	82.00	No
20190402000316	Diaz Pete	36.00	No
20190402000325	Castillo Elisa	36.00	No
20190402000327	Keller Debbie	82.00	No

20190402000337	Castillo Elisa	120.00	No
20190402000342	De Leon Maria Ana	82.00	No
20190402000345	Castillo Elisa	36.00	No
20190402000348	Castillo Elisa	36.00	No
20190402000349	Rivera Sandra	82.00	No
20190402000355	Castillo Elisa	52.00	No
20190402000357	Ureste Selma	40.00	No
20190402000361	Castillo Elisa	96.00	No
20190402000371	Diaz Pete	48.00	No
20190402000373	Ureste Selma	40.00	No
20190402000387	Ureste Selma	44.00	No
20190402000388	Cantu Manny	72.00	No
20190402000397	Castillo Elisa	40.00	No
20190402000400	Ureste Selma	52.00	No
20190402000403	Ramos Gilbert	204.00	No
20190402000410	Rivera Sandra	82.00	No
20190402000418	Keller Debbie	82.00	No
20190403000051	Diaz Pete	40.00	No
20190403000052	Castillo Elisa	40.00	No
20190403000054	Ureste Selma	104.00	No
20190403000060	Ureste Selma	44.00	No
20190403000069	Diaz Pete	44.00	No
20190403000070	Castillo Elisa	60.00	No
20190403000073	Ureste Selma	44.00	No
20190403000074	Ramos Gilbert	100.00	No
20190403000085	Diaz Pete	40.00	No
20190403000094	Ureste Selma	88.00	No
20190403000127	Diaz Pete	40.00	No
20190403000131	Gonzalez Rita	82.00	No
20190403000136	Jasso Monett	82.00	No
20190403000139	Keller Debbie	82.00	No
20190403000141	Gonzalez Rita	82.00	No
20190403000143	Diaz Pete	68.00	No
20190403000148	Ureste Selma	36.00	No
20190403000153	Jasso Monett	82.00	No
20190403000157	Ramos Gilbert	44.00	No
20190403000170	Ureste Selma	40.00	No
20190403000176	De Leon Maria Ana	82.00	No
20190403000181	Castillo Elisa	40.00	No
20190403000183	Ureste Selma	52.00	No
20190403000215	Castillo Elisa	80.00	No
20190403000220	Castillo Elisa	40.00	No
20190403000223	Diaz Pete	148.00	No
20190403000227	Diaz Pete	72.00	No
20190403000229	Diaz Pete	36.00	No
20190403000232	Rivera Sandra	82.00	No
20190403000234	Ramos Gilbert	352.00	No

20190403000258	Ramos Gilbert	572.00	No
20190403000262	Rivera Sandra	82.00	No
20190403000269	Diaz Pete	104.00	No
20190403000277	Gonzalez Rita	82.00	No
20190403000278	Keller Debbie	82.00	No
20190403000286	Ureste Selma	88.00	No
20190403000287	Castillo Elisa	132.00	No
20190403000292	Castillo Elisa	40.00	No
20190403000298	Salinas Rene	44.00	No
20190403000306	Castillo Elisa	48.00	No
20190403000319	Keller Debbie	22.00	No
20190403000330	Keller Debbie	82.00	No
20190403000335	Diaz Pete	648.00	No
20190403000347	Diaz Pete	456.00	No
20190403000360	Keller Debbie	82.00	No
20190404000003	Diaz Pete	44.00	No
20190404000073	Diaz Pete	40.00	No
20190404000074	Ureste Selma	40.00	No
20190404000093	Keller Debbie	22.00	No
20190404000120	Ureste Selma	44.00	No
20190404000124	Rivera Sandra	22.00	No
20190404000129	Ureste Selma	44.00	No
20190404000134	Castillo Elisa	40.00	No
20190404000138	De Leon Maria Ana	82.00	No
20190404000149	Jasso Monett	82.00	No
20190404000151	Castillo Elisa	176.00	No
20190404000162	Diaz Pete	44.00	No
20190404000170	Ramos Gilbert	36.00	No
20190404000175	Rivera Sandra	82.00	No
20190404000182	Cantu Manny	80.00	No
20190404000208	Ramos Gilbert	40.00	No
20190404000215	Diaz Pete	96.00	No
20190404000224	De Leon Maria Ana	82.00	No
20190404000231	Ramos Gilbert	40.00	No
20190404000241	Diaz Pete	42.00	No
20190404000251	Ureste Selma	56.00	No
20190404000254	Diaz Pete	108.00	No
20190404000260	Ureste Selma	40.00	No
20190404000301	Ramos Gilbert	60.00	No
20190404000311	Salinas Rene	36.00	No
20190404000327	Rivera Sandra	82.00	No
20190404000329	Salinas Rene	72.00	No
20190404000346	Keller Debbie	82.00	No
20190404000360	De Leon Maria Ana	82.00	No
20190404000363	Castillo Elisa	36.00	No
20190404000384	Ureste Selma	40.00	No
20190404000387	Ureste Selma	40.00	No

20190404000388	Diaz Pete	40.00	No
20190404000394	Ramos Gilbert	36.00	No
20190404000397	Keller Debbie	82.00	No
20190404000400	Diaz Pete	40.00	No
20190404000404	Castillo Elisa	40.00	No
20190404000405	Cantu Manny	40.00	No
20190404000421	Rivera Sandra	82.00	No
20190404000441	Keller Debbie	82.00	No
20190404000445	Ureste Selma	88.00	No
20190405000002	Rivera Sandra	82.00	No
20190405000004	Ramos Gilbert	104.00	No
20190405000024	Jasso Monett	82.00	No
20190405000025	Keller Debbie	82.00	No
20190405000029	Diaz Pete	44.00	No
20190405000032	Keller Debbie	82.00	No
20190405000044	Rivera Sandra	82.00	No
20190405000048	Diaz Pete	44.00	No
20190405000056	Gonzalez Rita	82.00	No
20190405000063	Gonzalez Rita	82.00	No
20190405000083	Keller Debbie	82.00	No
20190405000085	Diaz Pete	40.00	No
20190405000108	Jasso Monett	82.00	No
20190405000110	Diaz Pete	36.00	No
20190405000112	Castillo Elisa	80.00	No
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20190405000118	Gonzalez Rita	82.00	No
20190405000122	Diaz Pete	40.00	No
20190405000149	Ramos Gilbert	36.00	No
20190405000150	Diaz Pete	64.00	No
20190405000151	Gonzalez Rita	82.00	No
20190405000159	Diaz Pete	36.00	No
20190405000164	Castillo Elisa	56.00	No
20190405000165	Keller Debbie	82.00	No
20190405000166	Ramos Gilbert	44.00	No
20190405000168	Salinas Rene	40.00	No
20190405000176	Ramos Gilbert	36.00	No
20190405000181	Diaz Pete	176.00	No
20190405000182	Eufracio Joey	84.00	No
20190405000190	Eufracio Joey	44.00	No
20190405000198	Jasso Monett	82.00	No
20190405000199	Diaz Pete	136.00	No
20190405000204	Castillo Elisa	40.25	No
20190405000206	Jasso Monett	82.00	No
20190405000208	Castillo Elisa	36.00	No
20190405000214	Ramos Gilbert	36.00	No
20190405000217	Ramos Gilbert	36.00	No
20190405000219	Rivera Sandra	82.00	No

20190405000220	Ramos Gilbert	36.00	No
20190405000221	Ramos Gilbert	36.00	No
20190405000236	Jasso Monett	82.00	No
20190405000237	Rivera Sandra	82.00	No
20190405000241	Salinas Rene	40.00	No
20190405000249	Diaz Pete	(28.00)	No
20190405000250	Gonzalez Rita	82.00	No
20190405000261	Rivera Sandra	82.00	No
20190405000267	Jasso Monett	82.00	No
20190405000271	Diaz Pete	48.00	No
20190405000292	Jasso Monett	82.00	No
20190405000293	Castillo Elisa	84.00	No
20190405000299	Ramos Gilbert	44.00	No
20190405000300	Gonzalez Rita	82.00	No
20190405000301	Diaz Pete	96.00	No
20190405000304	Diaz Pete	40.00	No
20190405000306	Diaz Pete	72.00	No
20190405000307	Castillo Elisa	292.00	No
20190405000308	Diaz Pete	40.00	No
20190405000310	Salinas Rene	36.00	No
20190405000315	Cantu Manny	48.00	No
20190405000321	Diaz Pete	92.00	No
20190405000322	Keller Debbie	82.00	No
20190405000323	Castillo Elisa	36.00	No
20190405000330	Gonzalez Rita	82.00	No
20190405000334	Salinas Rene	84.00	No
20190405000335	Keller Debbie	82.00	No
20190405000341	Gonzalez Rita	22.00	No
20190408000005	Salinas Rene	40.00	No
20190408000007	Diaz Pete	36.50	No
20190408000011	Rivera Sandra	82.00	No
20190408000022	Rivera Sandra	82.00	No
20190408000023	Ureste Selma	60.00	No
20190408000035	Castillo Elisa	44.00	No
20190408000043	Keller Debbie	82.00	No
20190408000047	Keller Debbie	82.00	No
20190408000049	Rivera Sandra	82.00	No
20190408000059	Diaz Pete	44.00	No
20190408000071	Diaz Pete	44.00	No
20190408000087	Ureste Selma	36.00	No
20190408000098	Rivera Sandra	82.00	No
20190408000104	Ureste Selma	36.00	No
20190408000107	Rivera Sandra	82.00	No
20190408000115	Keller Debbie	82.00	No
20190408000118	Rivera Sandra	82.00	No
20190408000134	Keller Debbie	82.00	No
20190408000135	Gonzalez Rita	82.00	No

20190408000137	Castillo Elisa	600.00	No
20190408000147	Castillo Elisa	40.00	No
20190408000157	Jasso Monett	82.00	No
20190408000160	Diaz Pete	40.00	No
20190408000161	Diaz Pete	40.00	No
20190408000162	Ramos Gilbert	44.00	No
20190408000174	Cantu Manny	252.00	No
20190408000176	Diaz Pete	48.00	No
20190408000185	Diaz Pete	40.00	No
20190408000193	Gonzalez Rita	82.00	No
20190408000224	De Leon Maria Ana	82.00	No
20190408000228	Rivera Sandra	82.00	No
20190408000237	Gonzalez Rita	82.00	No
20190408000252	Castillo Elisa	72.00	No
20190408000263	Castillo Elisa	40.00	No
20190408000267	Castillo Elisa	36.00	No
20190408000271	Salinas Rene	44.00	No
20190408000275	De Leon Maria Ana	82.00	No
20190408000289	De Leon Maria Ana	82.00	No
20190408000299	Rivera Sandra	82.00	No
20190408000302	Diaz Pete	40.00	No
20190408000333	Jasso Monett	82.00	No
20190408000339	Rivera Sandra	82.00	No
20190408000344	Castillo Elisa	36.00	No
20190408000348	De Leon Maria Ana	82.00	No
20190408000349	Castillo Elisa	80.00	No
20190408000362	Ureste Selma	40.00	No
20190408000367	Ramos Gilbert	36.00	No
20190408000377	Ureste Selma	120.00	No
20190408000378	Ramos Gilbert	40.00	No
20190408000384	Diaz Pete	36.00	No
20190408000387	Castillo Elisa	44.00	No
20190408000391	Salinas Rene	44.00	No
20190408000401	Ramos Gilbert	40.00	No
20190408000402	Ramos Gilbert	36.00	No
20190409000005	Ureste Selma	36.00	No
20190409000006	Diaz Pete	40.00	No
20190409000007	De Leon Maria Ana	82.00	No
20190409000028	Diaz Pete	40.00	No
20190409000043	Diaz Pete	44.00	No
20190409000045	Ramos Gilbert	36.00	No
20190409000046	Diaz Pete	40.00	No
20190409000050	Ramos Gilbert	36.00	No
20190409000054	Ramos Gilbert	36.00	No
20190409000056	Ureste Selma	36.00	No
20190409000057	Ramos Gilbert	36.00	No
20190409000062	Ureste Selma	44.00	No

20190409000081	Castillo Elisa	40.00	No
20190409000083	Diaz Pete	40.00	No
20190409000086	Keller Debbie	82.00	No
20190409000090	Cantu Manny	96.00	No
20190409000094	Diaz Pete	40.00	No
20190409000098	Castillo Elisa	40.00	No
20190409000102	Cantu Manny	40.00	No
20190409000106	Ureste Selma	36.00	No
20190409000119	Diaz Pete	40.00	No
20190409000123	Diaz Pete	40.00	No
20190409000128	Castillo Elisa	245.75	No
20190409000129	Ureste Selma	52.00	No
20190409000139	Ureste Selma	44.00	No
20190409000153	Castillo Elisa	246.25	No
20190409000156	Keller Debbie	82.00	No
20190409000157	Ureste Selma	40.00	No
20190409000159	Ramos Gilbert	80.00	No
20190409000163	Castillo Elisa	196.25	No
20190409000167	Salinas Rene	40.00	No
20190409000170	De Leon Maria Ana	82.00	No
20190409000172	Salinas Rene	40.00	No
20190409000177	Rivera Sandra	82.00	No
20190409000185	Castillo Elisa	48.00	No
20190409000187	Diaz Pete	40.00	No
20190409000188	Ureste Selma	36.00	No
20190409000194	Diaz Pete	80.00	No
20190409000206	Castillo Elisa	48.00	No
20190409000208	Gonzalez Rita	82.00	No
20190409000209	Ramos Gilbert	44.00	No
20190409000221	Ureste Selma	352.00	No
20190409000222	Castillo Elisa	48.00	No
20190409000230	De Leon Maria Ana	82.00	No
20190409000240	Diaz Pete	36.00	No
20190409000241	Gonzalez Rita	82.00	No
20190409000249	Ureste Selma	40.00	No
20190409000250	Keller Debbie	82.00	No
20190409000251	De Leon Maria Ana	82.00	No
20190409000254	Diaz Pete	36.00	No
20190409000255	Cantu Manny	44.00	No
20190409000267	Salinas Rene	40.00	No
20190409000269	Cantu Manny	40.00	No
20190409000270	Castillo Elisa	40.00	No
20190409000271	Castillo Elisa	40.00	No
20190409000276	Castillo Elisa	48.00	No
20190409000277	Castillo Elisa	48.00	No
20190409000279	Castillo Elisa	48.00	No
20190409000280	Rivera Sandra	82.00	No

20190409000283	Castillo Elisa	48.00	No
20190409000286	Castillo Elisa	48.00	No
20190409000287	Castillo Elisa	48.00	No
20190409000294	Castillo Elisa	48.00	No
20190409000297	Castillo Elisa	36.00	No
20190409000300	Castillo Elisa	48.00	No
20190409000303	Castillo Elisa	48.00	No
20190409000305	Castillo Elisa	48.00	No
20190409000307	Castillo Elisa	48.25	No
20190409000308	Castillo Elisa	48.00	No
20190409000309	Salinas Rene	36.00	No
20190409000311	Jasso Monett	82.00	No
20190409000321	Salinas Rene	36.00	No
20190409000323	Castillo Elisa	48.00	No
20190409000328	De Leon Maria Ana	82.00	No
20190409000330	Jasso Monett	82.00	No
20190409000348	Ramos Gilbert	40.00	No
20190409000351	Castillo Elisa	36.00	No
20190409000353	Castillo Elisa	48.00	No
20190409000354	Diaz Pete	64.00	No
20190409000368	Diaz Pete	40.00	No
20190409000404	Ramos Gilbert	40.00	No
20190409000410	Castillo Elisa	40.00	No
20190409000415	Ramos Gilbert	44.00	No
20190409000421	Ramos Gilbert	36.00	No
20190409000432	Ramos Gilbert	36.00	No
20190409000438	Ramos Gilbert	36.00	No
20190409000439	Ureste Selma	36.00	No
20190409000451	Castillo Elisa	56.00	No
20190409000457	Castillo Elisa	36.00	No
20190409000461	Ramos Gilbert	40.00	No
20190409000467	Diaz Pete	208.00	No
20190410000004	Rivera Sandra	82.00	No
20190410000009	Jasso Monett	82.00	No
20190410000046	Rivera Sandra	82.00	No
20190410000050	De Leon Maria Ana	82.00	No
20190410000051	Gonzalez Rita	82.00	No
20190410000060	Ramos Gilbert	36.00	No
20190410000061	Ramos Gilbert	36.00	No
20190410000069	Ureste Selma	44.00	No
20190410000070	Ramos Gilbert	88.00	No
20190410000075	De Leon Maria Ana	82.00	No
20190410000081	Ramos Gilbert	132.00	No
20190410000084	Castillo Elisa	40.00	No
20190410000119	Cantu Manny	36.00	No
20190410000144	Diaz Pete	44.00	No
20190410000148	De Leon Maria Ana	82.00	No

20190410000154	Gonzalez Rita	82.00	No
20190410000158	Cantu Manny	40.00	No
20190410000160	Diaz Pete	36.00	No
20190410000170	Gonzalez Rita	82.00	No
20190410000175	Diaz Pete	40.00	No
20190410000176	Ureste Selma	116.00	No
20190410000184	Gonzalez Rita	82.00	No
20190410000186	Diaz Pete	40.00	No
20190410000187	De Leon Maria Ana	82.00	No
20190410000191	Cantu Manny	44.00	No
20190410000193	Gonzalez Rita	82.00	No
20190410000194	Diaz Pete	52.00	No
20190410000195	Ureste Selma	40.00	No
20190410000198	Rivera Sandra	82.00	No
20190410000201	Diaz Pete	128.00	No
20190410000204	Castillo Elisa	40.00	No
20190410000220	Salinas Rene	44.00	No
20190410000222	Salinas Rene	40.00	No
20190410000223	Ramos Gilbert	96.00	No
20190410000224	Rivera Sandra	82.00	No
20190410000227	Jasso Monett	82.00	No
20190410000260	Gonzalez Rita	82.00	No
20190410000279	Rivera Sandra	82.00	No
20190410000283	Diaz Pete	40.00	No
20190410000285	De Leon Maria Ana	82.00	No
20190410000293	Diaz Pete	60.00	No
20190410000303	Rivera Sandra	82.00	No
20190410000305	Ramos Gilbert	36.00	No
20190410000315	Rivera Sandra	82.00	No
20190410000348	De Leon Maria Ana	82.00	No
20190410000359	Diaz Pete	48.00	No
20190410000362	Castillo Elisa	412.50	No
20190410000366	Castillo Elisa	186.75	No
20190411000058	Ureste Selma	52.00	No
20190411000061	Diaz Pete	52.00	No
20190411000063	De Leon Maria Ana	82.00	No
20190411000088	Diaz Pete	36.00	No
20190411000097	De Leon Maria Ana	22.00	No
20190411000108	Gonzalez Rita	82.00	No
20190411000115	De Leon Maria Ana	82.00	No
20190411000122	Ramos Gilbert	40.00	No
20190411000123	De Leon Maria Ana	82.00	No
20190411000124	Castillo Elisa	40.00	No
20190411000133	De Leon Maria Ana	82.00	No
20190411000139	Diaz Pete	36.00	No
20190411000158	Diaz Pete	40.00	No
20190411000164	Ureste Selma	688.00	No

20190411000175	Gonzalez Rita	82.00	No
20190411000179	De Leon Maria Ana	82.00	No
20190411000182	Ureste Selma	572.00	No
20190411000191	Diaz Pete	40.00	No
20190411000199	Diaz Pete	36.00	No
20190411000207	Diaz Pete	84.00	No
20190411000211	Diaz Pete	36.00	No
20190411000213	Diaz Pete	40.00	No
20190411000214	Diaz Pete	84.00	No
20190411000217	Diaz Pete	36.00	No
20190411000219	Diaz Pete	44.00	No
20190411000223	Rivera Sandra	82.00	No
20190411000243	Castillo Elisa	92.00	No
20190411000253	Castillo Elisa	40.00	No
20190411000254	Jasso Monett	82.00	No
20190411000261	De Leon Maria Ana	82.00	No
20190411000263	Ramos Gilbert	36.00	No
20190411000270	Ureste Selma	36.00	No
20190411000271	Ramos Gilbert	40.00	No
20190411000273	Ramos Gilbert	40.00	No
20190411000282	Rivera Sandra	82.00	No
20190411000285	Ramos Gilbert	40.00	No
20190411000302	Diaz Pete	120.00	No
20190411000313	Ureste Selma	36.00	No
20190411000335	Gonzalez Rita	82.00	No
20190411000337	Diaz Pete	40.00	No
20190411000351	Diaz Pete	52.00	No
20190411000353	Diaz Pete	40.00	No
20190411000354	Ureste Selma	36.00	No
20190411000357	Ureste Selma	52.00	No
20190411000360	Jasso Monett	82.00	No
20190411000369	Castillo Elisa	228.00	No
20190411000379	Castillo Elisa	88.00	No
20190411000390	Castillo Elisa	44.00	No
20190412000008	Diaz Pete	40.00	No
20190412000009	Diaz Pete	40.00	No
20190412000011	Diaz Pete	44.00	No
20190412000012	Diaz Pete	68.00	No
20190412000013	Rivera Sandra	82.00	No
20190412000031	De Leon Maria Ana	82.00	No
20190412000034	Rivera Sandra	82.00	No
20190412000038	Castillo Elisa	44.00	No
20190412000043	De Leon Maria Ana	22.00	No
20190412000054	Diaz Pete	48.00	No
20190412000061	Gonzalez Rita	82.00	No
20190412000090	Ureste Selma	48.00	No
20190412000108	Castillo Elisa	68.00	No

20190412000109	Diaz Pete	80.00	No
20190412000112	Diaz Pete	80.00	No
20190412000117	Ramos Gilbert	124.00	No
20190412000131	Gonzalez Rita	82.00	No
20190412000139	Gonzalez Rita	82.00	No
20190412000147	Castillo Elisa	208.00	No
20190412000155	Diaz Pete	40.00	No
20190412000157	Ramos Gilbert	36.00	No
20190412000158	Diaz Pete	36.00	No
20190412000160	De Leon Maria Ana	82.00	No
20190412000162	Diaz Pete	40.00	No
20190412000164	Ramos Gilbert	40.00	No
20190412000178	Ureste Selma	36.00	No
20190412000180	De Leon Maria Ana	82.00	No
20190412000181	Diaz Pete	88.00	No
20190412000183	Keller Debbie	22.00	No
20190412000193	Ureste Selma	44.00	No
20190412000196	Ureste Selma	56.00	No
20190412000198	Ureste Selma	40.00	No
20190412000205	Rivera Sandra	82.00	No
20190412000214	Diaz Pete	152.00	No
20190412000224	Ramos Gilbert	36.00	No
20190412000228	Salinas Rene	36.00	No
20190412000229	Jasso Monett	82.00	No
20190412000237	De Leon Maria Ana	82.00	No
20190412000239	Castillo Elisa	36.00	No
20190412000240	Ramos Gilbert	40.00	No
20190412000241	Salinas Rene	40.00	No
20190412000250	Castillo Elisa	36.00	No
20190412000251	Rivera Sandra	82.00	No
20190412000273	Salinas Rene	36.00	No
20190412000274	Ureste Selma	44.00	No
20190412000278	Diaz Pete	200.00	No
20190412000279	Castillo Elisa	36.00	No
20190412000287	Ureste Selma	56.00	No
20190412000289	Ureste Selma	160.00	No
20190412000290	Gonzalez Rita	82.00	No
20190412000297	Ramos Gilbert	568.00	No
20190412000309	Salinas Rene	36.00	No
20190412000316	Salinas Rene	40.00	No
20190412000317	Diaz Pete	192.00	No
20190412000318	Castillo Elisa	61.00	No
20190412000341	Jasso Monett	82.00	No
20190412000344	Ureste Selma	40.00	No
20190412000346	De Leon Maria Ana	82.00	No
20190412000347	Ureste Selma	40.00	No
20190412000354	Ureste Selma	44.00	No

20190412000356	Cantu Manny	40.00	No
20190412000366	Rivera Sandra	82.00	No
20190412000374	Castillo Elisa	36.00	No
20190415000006	De Leon Maria Ana	22.00	No
20190415000026	Diaz Pete	40.00	No
20190415000028	Ureste Selma	48.00	No
20190415000029	Diaz Pete	40.00	No
20190415000030	Ureste Selma	40.00	No
20190415000031	Castillo Elisa	360.00	No
20190415000046	Ureste Selma	104.00	No
20190415000059	Castillo Elisa	360.00	No
20190415000063	Rivera Sandra	82.00	No
20190415000064	Castillo Elisa	360.00	No
20190415000071	Castillo Elisa	360.00	No
20190415000072	Castillo Elisa	360.00	No
20190415000083	Castillo Elisa	360.00	No
20190415000085	Castillo Elisa	360.00	No
20190415000092	Castillo Elisa	360.00	No
20190415000094	Castillo Elisa	360.00	No
20190415000099	Castillo Elisa	360.00	No
20190415000101	Ureste Selma	40.00	No
20190415000103	Castillo Elisa	360.00	No
20190415000109	Castillo Elisa	432.00	No
20190415000121	Castillo Elisa	36.00	No
20190415000123	Rivera Sandra	82.00	No
20190415000127	Rivera Sandra	82.00	No
20190415000128	Castillo Elisa	176.00	No
20190415000130	Diaz Pete	40.00	No
20190415000132	Diaz Pete	36.00	No
20190415000134	Diaz Pete	36.00	No
20190415000135	Jasso Monett	82.00	No
20190415000143	De Leon Maria Ana	82.00	No
20190415000145	Diaz Pete	36.00	No
20190415000150	Ureste Selma	104.00	No
20190415000161	Gonzalez Rita	82.00	No
20190415000163	Rivera Sandra	82.00	No
20190415000168	De Leon Maria Ana	82.00	No
20190415000176	Ureste Selma	40.00	No
20190415000184	Gonzalez Rita	82.00	No
20190415000188	Gonzalez Rita	82.00	No
20190415000192	Cantu Manny	40.00	No
20190415000194	Diaz Pete	116.00	No
20190415000198	Gonzalez Rita	82.00	No
20190415000207	De Leon Maria Ana	82.00	No
20190415000209	Diaz Pete	92.00	No
20190415000210	Gonzalez Rita	82.00	No
20190415000211	De Leon Maria Ana	82.00	No

20190415000230	Castillo Elisa	184.00	No
20190415000234	Rivera Sandra	82.00	No
20190415000243	Jasso Monett	82.00	No
20190415000263	Jasso Monett	22.00	No
20190415000265	Ramos Gilbert	52.00	No
20190415000267	Rivera Sandra	82.00	No
20190415000272	Jasso Monett	82.00	No
20190415000273	Castillo Elisa	48.00	No
20190415000276	Salinas Rene	92.00	No
20190415000277	Rivera Sandra	82.00	No
20190415000278	Ureste Selma	108.00	No
20190415000284	Ramos Gilbert	40.00	No
20190415000286	Castillo Elisa	36.00	No
20190415000292	Diaz Pete	40.00	No
20190415000299	Diaz Pete	36.00	No
20190415000303	Ureste Selma	72.00	No
20190415000307	Castillo Elisa	72.00	No
20190415000315	De Leon Maria Ana	82.00	No
20190415000323	Castillo Elisa	44.00	No
20190415000332	Ureste Selma	44.00	No
20190415000335	Diaz Pete	44.00	No
20190415000339	Castillo Elisa	40.00	No
20190415000341	Rivera Sandra	82.00	No
20190415000343	Gonzalez Rita	82.00	No
20190415000344	Castillo Elisa	40.00	No
20190415000345	Ureste Selma	40.00	No
20190415000350	Diaz Pete	48.00	No
20190415000352	Ureste Selma	48.00	No
20190415000355	Castillo Elisa	36.00	No
20190415000356	Ureste Selma	80.00	No
20190415000364	Castillo Elisa	52.00	No
20190415000370	Castillo Elisa	36.00	No
20190415000376	Ramos Gilbert	36.00	No
20190415000378	Ureste Selma	40.00	No
20190415000379	Ramos Gilbert	36.00	No
20190415000380	Ureste Selma	52.00	No
20190415000387	De Leon Maria Ana	82.00	No
20190415000388	Castillo Elisa	36.00	No
20190415000389	Ureste Selma	40.00	No
20190415000391	Diaz Pete	36.00	No
20190415000393	Diaz Pete	40.00	No
20190415000395	Castillo Elisa	36.00	No
20190415000396	Ramos Gilbert	36.00	No
20190415000397	Diaz Pete	40.00	No
20190415000405	Castillo Elisa	36.00	No
20190415000414	Ramos Gilbert	40.00	No
20190415000415	Rivera Sandra	82.00	No

20190415000418	Castillo Elisa	72.00	No
20190415000426	Ureste Selma	40.00	No
20190415000429	De Leon Maria Ana	82.00	No
20190415000430	Ramos Gilbert	40.00	No
20190415000432	Diaz Pete	120.00	No
20190415000435	Castillo Elisa	84.00	No
20190415000436	Castillo Elisa	80.00	No
20190415000440	Ramos Gilbert	188.00	No
20190416000029	Gonzalez Rita	82.00	No
20190416000031	De Leon Maria Ana	82.00	No
20190416000046	Castillo Elisa	80.00	No
20190416000064	Castillo Elisa	80.00	No
20190416000068	Castillo Elisa	84.00	No
20190416000076	Castillo Elisa	80.00	No
20190416000079	Ureste Selma	50.00	No
20190416000082	Gonzalez Rita	82.00	No
20190416000084	Diaz Pete	40.00	No
20190416000088	Diaz Pete	84.25	No
20190416000107	Ramos Gilbert	88.00	No
20190416000125	Keller Debbie	82.00	No
20190416000140	Castillo Elisa	36.00	No
20190416000161	Castillo Elisa	36.00	No
20190416000167	Diaz Pete	104.00	No
20190416000168	De Leon Maria Ana	82.00	No
20190416000180	Castillo Elisa	36.00	No
20190416000181	Ureste Selma	40.00	No
20190416000184	Ureste Selma	48.00	No
20190416000201	De Leon Maria Ana	82.00	No
20190416000209	Diaz Pete	40.00	No
20190416000215	Keller Debbie	82.00	No
20190416000216	De Leon Maria Ana	82.00	No
20190416000217	Ureste Selma	36.00	No
20190416000234	Diaz Pete	40.00	No
20190416000237	Cantu Manny	44.00	No
20190416000263	Ramos Gilbert	44.00	No
20190416000278	Ramos Gilbert	36.00	No
20190416000287	Jasso Monett	82.00	No
20190416000295	Castillo Elisa	68.00	No
20190416000319	Ramos Gilbert	36.00	No
20190416000323	Ureste Selma	40.00	No
20190416000326	De Leon Maria Ana	82.00	No
20190416000329	Ramos Gilbert	36.00	No
20190416000343	Ramos Gilbert	36.00	No
20190416000347	Rivera Sandra	82.00	No
20190416000352	Ureste Selma	36.00	No
20190416000360	Diaz Pete	44.00	No
20190416000368	Diaz Pete	40.00	No

20190416000376	Diaz Pete	52.00	No
20190416000378	Diaz Pete	40.00	No
20190416000396	Rivera Sandra	82.00	No
20190416000406	Rivera Sandra	82.00	No
20190416000407	Ureste Selma	76.00	No
20190416000427	Ureste Selma	108.00	No
20190416000435	De Leon Maria Ana	82.00	No
20190417000006	Ureste Selma	36.00	No
20190417000014	Ureste Selma	44.00	No
20190417000016	Cantu Manny	40.00	No
20190417000035	Castillo Elisa	40.00	No
20190417000053	Castillo Elisa	120.00	No
20190417000069	Castillo Elisa	445.25	No
20190417000073	De Leon Maria Ana	82.00	No
20190417000078	Rivera Sandra	82.00	No
20190417000102	Castillo Elisa	56.00	No
20190417000110	Ureste Selma	44.00	No
20190417000111	Ramos Gilbert	36.00	No
20190417000121	De Leon Maria Ana	82.00	No
20190417000122	Keller Debbie	82.00	No
20190417000128	Castillo Elisa	60.00	No
20190417000134	Jasso Monett	82.00	No
20190417000137	Ramos Gilbert	148.00	No
20190417000140	De Leon Maria Ana	82.00	No
20190417000142	Gonzalez Rita	82.00	No
20190417000144	Ramos Gilbert	144.00	No
20190417000146	De Leon Maria Ana	82.00	No
20190417000149	Ureste Selma	36.00	No
20190417000151	Diaz Pete	36.00	No
20190417000154	Ureste Selma	36.00	No
20190417000158	Diaz Pete	36.00	No
20190417000166	Rivera Sandra	82.00	No
20190417000167	Castillo Elisa	36.00	No
20190417000173	Jasso Monett	82.00	No
20190417000193	Castillo Elisa	40.00	No
20190417000195	Rivera Sandra	82.00	No
20190417000209	Castillo Elisa	40.00	No
20190417000215	Castillo Elisa	36.00	No
20190417000228	Rivera Sandra	82.00	No
20190417000246	Ureste Selma	96.00	No
20190417000257	Ramos Gilbert	36.00	No
20190417000264	Diaz Pete	44.00	No
20190417000276	De Leon Maria Ana	82.00	No
20190417000298	Castillo Elisa	40.00	No
20190417000333	Ureste Selma	36.00	No
20190417000344	Diaz Pete	44.00	No
20190417000356	Ureste Selma	40.00	No

20190417000357	De Leon Maria Ana	82.00	No
20190417000361	Diaz Pete	48.00	No
20190417000385	De Leon Maria Ana	82.00	No
20190418000023	Diaz Pete	44.00	No
20190418000029	Jasso Monett	82.00	No
20190418000032	Keller Debbie	82.00	No
20190418000049	Castillo Elisa	80.00	No
20190418000051	De Leon Maria Ana	82.00	No
20190418000057	Rivera Sandra	82.00	No
20190418000059	Keller Debbie	82.00	No
20190418000061	Castillo Elisa	56.00	No
20190418000062	Salinas Rene	40.00	No
20190418000064	Gonzalez Rita	82.00	No
20190418000075	Jasso Monett	82.00	No
20190418000077	Castillo Elisa	44.00	No
20190418000089	Keller Debbie	82.00	No
20190418000094	Castillo Elisa	40.00	No
20190418000104	Diaz Pete	40.00	No
20190418000107	Gonzalez Rita	82.00	No
20190418000113	Diaz Pete	120.00	No
20190418000114	Ramos Gilbert	40.00	No
20190418000115	Castillo Elisa	56.00	No
20190418000122	Rivera Sandra	82.00	No
20190418000123	Keller Debbie	82.00	No
20190418000127	Jasso Monett	82.00	No
20190418000131	Rivera Sandra	82.00	No
20190418000135	Ramos Gilbert	40.00	No
20190418000137	Diaz Pete	40.00	No
20190418000141	Salinas Rene	44.00	No
20190418000148	Cantu Manny	40.00	No
20190418000149	Keller Debbie	82.00	No
20190418000156	Gonzalez Rita	82.00	No
20190418000159	Cantu Manny	40.00	No
20190418000163	Keller Debbie	82.00	No
20190418000174	Keller Debbie	82.00	No
20190418000188	Diaz Pete	172.00	No
20190418000195	Diaz Pete	40.00	No
20190418000199	Jasso Monett	82.00	No
20190418000201	Castillo Elisa	48.00	No
20190418000211	Castillo Elisa	36.00	No
20190418000215	Jasso Monett	82.00	No
20190418000229	Rivera Sandra	82.00	No
20190418000248	Castillo Elisa	44.00	No
20190418000271	Castillo Elisa	288.00	No
20190418000289	Castillo Elisa	276.00	No
20190418000295	Cantu Manny	40.00	No
20190418000297	Rivera Sandra	82.00	No

20190418000298	Ramos Gilbert	36.00	No
20190418000305	Castillo Elisa	40.00	No
20190418000306	Jasso Monett	82.00	No
20190418000308	Castillo Elisa	40.00	No
20190418000312	Castillo Elisa	40.00	No
20190418000321	Rivera Sandra	82.00	No
20190418000322	Gonzalez Rita	82.00	No
20190418000324	Keller Debbie	82.00	No
20190418000327	Rivera Sandra	82.00	No
20190418000339	Castillo Elisa	40.00	No
20190418000341	Ramos Gilbert	36.00	No
20190418000344	Castillo Elisa	36.00	No
20190418000349	Ramos Gilbert	36.00	No
20190418000350	Castillo Elisa	36.00	No
20190418000352	Ramos Gilbert	36.00	No
20190418000357	Gonzalez Rita	22.00	No
20190418000365	Ramos Gilbert	36.00	No
20190418000369	Diaz Pete	80.00	No
20190418000373	Diaz Pete	40.00	No
20190418000378	Diaz Pete	88.00	No
20190418000382	Diaz Pete	252.00	No
20190422000008	Diaz Pete	160.00	No
20190422000061	Rivera Sandra	82.00	No
20190422000073	Cantu Manny	40.00	No
20190422000078	Gonzalez Rita	22.00	No
20190422000084	Diaz Pete	40.00	No
20190422000097	Ureste Selma	68.00	No
20190422000100	Ramos Gilbert	80.00	No
20190422000101	Solis Janelle	82.00	No
20190422000103	Gonzalez Rita	82.00	No
20190422000107	Salinas Rene	48.00	No
20190422000108	Ureste Selma	40.00	No
20190422000113	Castillo Elisa	161.00	No
20190422000114	Ramos Gilbert	60.00	No
20190422000116	Gonzalez Rita	82.00	No
20190422000118	Ureste Selma	80.00	No
20190422000119	Rivera Sandra	82.00	No
20190422000123	Ramos Gilbert	160.00	No
20190422000127	Solis Janelle	82.00	No
20190422000128	Ureste Selma	116.00	No
20190422000133	Salinas Rene	40.00	No
20190422000135	Jasso Monett	82.00	No
20190422000137	Gonzalez Rita	82.00	No
20190422000138	Castillo Elisa	52.00	No
20190422000139	Rivera Sandra	82.00	No
20190422000141	Gonzalez Rita	82.00	No
20190422000143	Gonzalez Rita	82.00	No

20190422000155	Solis Janelle	82.00	No
20190422000161	Ramos Gilbert	52.00	No
20190422000164	Diaz Pete	44.00	No
20190422000165	Ureste Selma	36.00	No
20190422000167	Castillo Elisa	108.00	No
20190422000169	Jasso Monett	82.00	No
20190422000170	Rivera Sandra	82.00	No
20190422000173	Solis Janelle	82.00	No
20190422000181	Diaz Pete	40.00	No
20190422000183	Castillo Elisa	56.00	No
20190422000189	Castillo Elisa	36.00	No
20190422000191	Solis Janelle	82.00	No
20190422000196	Castillo Elisa	36.00	No
20190422000199	Diaz Pete	40.00	No
20190422000202	Diaz Pete	40.00	No
20190422000204	Diaz Pete	40.00	No
20190422000205	Ramos Gilbert	44.00	No
20190422000206	Solis Janelle	82.00	No
20190422000212	Gonzalez Rita	82.00	No
20190422000213	Ureste Selma	36.00	No
20190422000216	Gonzalez Rita	82.00	No
20190422000218	Ramos Gilbert	40.00	No
20190422000219	Diaz Pete	36.00	No
20190422000221	Solis Janelle	82.00	No
20190422000222	Diaz Pete	36.00	No
20190422000223	Gonzalez Rita	82.00	No
20190422000226	Rivera Sandra	82.00	No
20190422000241	Diaz Pete	40.00	No
20190422000243	Gonzalez Rita	82.00	No
20190422000246	Castillo Elisa	36.00	No
20190422000247	Rivera Sandra	82.00	No
20190422000248	Diaz Pete	152.00	No
20190422000251	Castillo Elisa	80.00	No
20190422000256	Gonzalez Rita	82.00	No
20190422000257	Diaz Pete	36.00	No
20190422000258	Diaz Pete	36.00	No
20190422000265	Castillo Elisa	140.00	No
20190422000266	Gonzalez Rita	82.00	No
20190422000267	Salinas Rene	44.00	No
20190422000270	Jasso Monett	82.00	No
20190422000286	Jasso Monett	82.00	No
20190422000290	Rivera Sandra	82.00	No
20190422000293	Solis Janelle	82.00	No
20190422000306	Rivera Sandra	82.00	No
20190422000308	Ureste Selma	84.00	No
20190422000314	Cantu Manny	144.00	No
20190422000318	Ureste Selma	36.00	No

20190422000320	Rivera Sandra	82.00	No
20190422000327	Ramos Gilbert	44.00	No
20190422000330	Solis Janelle	82.00	No
20190422000333	Ramos Gilbert	36.00	No
20190422000334	Ureste Selma	40.00	No
20190422000339	Ramos Gilbert	36.00	No
20190422000346	Ramos Gilbert	36.00	No
20190422000348	Ureste Selma	40.00	No
20190422000353	Diaz Pete	68.00	No
20190422000356	Ramos Gilbert	40.00	No
20190422000357	Ureste Selma	60.00	No
20190422000358	Diaz Pete	36.00	No
20190422000359	Castillo Elisa	56.50	No
20190422000369	Ureste Selma	36.00	No
20190422000370	Jasso Monett	82.00	No
20190422000379	Ramos Gilbert	36.00	No
20190422000380	Diaz Pete	44.00	No
20190422000381	Gonzalez Rita	82.00	No
20190422000386	Rivera Sandra	82.00	No
20190422000387	Ramos Gilbert	36.00	No
20190422000389	Ureste Selma	36.00	No
20190422000393	Ramos Gilbert	40.00	No
20190422000395	Ureste Selma	36.00	No
20190422000415	Diaz Pete	48.00	No
20190422000417	Solis Janelle	82.00	No
20190422000420	Gonzalez Rita	82.00	No
20190422000421	Ureste Selma	44.00	No
20190422000425	Castillo Elisa	44.00	No
20190422000429	Ramos Gilbert	40.00	No
20190422000438	Diaz Pete	40.00	No
20190423000004	Diaz Pete	48.00	No
20190423000009	Diaz Pete	40.00	No
20190423000037	Jasso Monett	82.00	No
20190423000041	Castillo Elisa	40.00	No
20190423000053	Castillo Elisa	44.00	No
20190423000055	Solis Janelle	82.00	No
20190423000064	Salinas Rene	44.00	No
20190423000066	Ureste Selma	40.00	No
20190423000069	Diaz Pete	40.25	No
20190423000074	Salinas Rene	36.00	No
20190423000077	Solis Janelle	82.00	No
20190423000078	Gonzalez Rita	82.00	No
20190423000086	Ureste Selma	44.00	No
20190423000088	Ureste Selma	44.00	No
20190423000089	De Leon Maria Ana	82.00	No
20190423000093	Ureste Selma	48.00	No
20190423000100	Gonzalez Rita	82.00	No

20190423000120	Ureste Selma	36.00	No
20190423000121	Diaz Pete	36.00	No
20190423000126	Castillo Elisa	36.00	No
20190423000131	Salinas Rene	36.00	No
20190423000135	Ureste Selma	36.00	No
20190423000139	Castillo Elisa	36.00	No
20190423000140	Ureste Selma	36.00	No
20190423000144	Castillo Elisa	40.00	No
20190423000149	Gonzalez Rita	82.00	No
20190423000154	Salinas Rene	40.00	No
20190423000156	De Leon Maria Ana	82.00	No
20190423000162	Diaz Pete	36.00	No
20190423000167	Salinas Rene	40.00	No
20190423000194	De Leon Maria Ana	82.00	No
20190423000212	Castillo Elisa	36.00	No
20190423000220	Castillo Elisa	40.00	No
20190423000231	Jasso Monett	82.00	No
20190423000232	Castillo Elisa	40.00	No
20190423000250	Castillo Elisa	40.00	No
20190423000273	Ramos Gilbert	40.00	No
20190423000279	Ureste Selma	40.00	No
20190423000285	Diaz Pete	48.00	No
20190423000290	De Leon Maria Ana	82.00	No
20190423000294	Castillo Elisa	40.00	No
20190423000303	Salinas Rene	40.00	No
20190423000305	Castillo Elisa	72.00	No
20190423000306	Cantu Manny	52.00	No
20190423000319	Ramos Gilbert	40.00	No
20190423000322	De Leon Maria Ana	22.00	No
20190423000327	Diaz Pete	44.00	No
20190423000342	Diaz Pete	40.00	No
20190423000346	De Leon Maria Ana	82.00	No
20190423000372	Ureste Selma	72.00	No
20190423000376	Rivera Sandra	82.00	No
20190423000389	Ramos Gilbert	196.00	No
20190423000394	Castillo Elisa	96.00	No
20190424000013	Ureste Selma	36.00	No
20190424000031	Ureste Selma	88.00	No
20190424000034	Ureste Selma	44.00	No
20190424000048	Diaz Pete	36.00	No
20190424000053	Ureste Selma	40.00	No
20190424000068	Diaz Pete	60.00	No
20190424000075	Rivera Sandra	82.00	No
20190424000078	Gonzalez Rita	82.00	No
20190424000084	Castillo Elisa	44.00	No
20190424000095	Ureste Selma	88.00	No
20190424000102	Diaz Pete	52.00	No

20190424000110	Ramos Gilbert	40.00	No
20190424000137	Diaz Pete	36.00	No
20190424000139	Solis Janelle	82.00	No
20190424000141	Castillo Elisa	360.00	No
20190424000143	Castillo Elisa	360.00	No
20190424000144	Ureste Selma	40.00	No
20190424000150	De Leon Maria Ana	82.00	No
20190424000152	Ureste Selma	40.00	No
20190424000156	Castillo Elisa	396.00	No
20190424000157	Solis Janelle	82.00	No
20190424000160	Ureste Selma	44.00	No
20190424000164	Ureste Selma	40.00	No
20190424000168	Ureste Selma	40.00	No
20190424000186	De Leon Maria Ana	82.00	No
20190424000220	Ramos Gilbert	40.00	No
20190424000244	Ureste Selma	44.00	No
20190424000247	Castillo Elisa	40.00	No
20190424000248	Ramos Gilbert	360.00	No
20190424000253	Cantu Manny	36.00	No
20190424000256	Castillo Elisa	36.00	No
20190424000259	Ramos Gilbert	396.00	No
20190424000265	Ramos Gilbert	48.00	No
20190424000274	Ramos Gilbert	80.00	No
20190424000301	Diaz Pete	44.00	No
20190424000302	Ureste Selma	40.00	No
20190424000304	Castillo Elisa	72.00	No
20190424000331	Ramos Gilbert	80.00	No
20190424000332	De Leon Maria Ana	82.00	No
20190424000354	Rivera Sandra	82.00	No
20190424000357	Jasso Monett	82.00	No
20190424000360	Solis Janelle	82.00	No
20190424000362	De Leon Maria Ana	82.00	No
20190425000030	De Leon Maria Ana	82.00	No
20190425000058	Ramos Gilbert	44.00	No
20190425000061	Castillo Elisa	100.00	No
20190425000070	Rivera Sandra	82.00	No
20190425000083	Ureste Selma	68.00	No
20190425000095	Castillo Elisa	40.00	No
20190425000105	Ureste Selma	40.00	No
20190425000109	Salinas Rene	44.00	No
20190425000110	Ramos Gilbert	40.00	No
20190425000111	Ureste Selma	40.00	No
20190425000114	De Leon Maria Ana	82.00	No
20190425000115	Rivera Sandra	82.00	No
20190425000122	De Leon Maria Ana	82.00	No
20190425000124	Rivera Sandra	82.00	No
20190425000133	Ramos Gilbert	116.00	No

20190425000135	Aleman Aurelio	40.00	No
20190425000138	Jasso Monett	82.00	No
20190425000164	Cantu Manny	40.00	No
20190425000173	Gonzalez Rita	82.00	No
20190425000179	Gonzalez Rita	82.00	No
20190425000186	Gonzalez Rita	82.00	No
20190425000187	De Leon Maria Ana	82.00	No
20190425000194	De Leon Maria Ana	82.00	No
20190425000198	Rivera Sandra	82.00	No
20190425000203	Aleman Aurelio	40.00	No
20190425000205	Rivera Sandra	82.00	No
20190425000212	Rivera Sandra	82.00	No
20190425000223	Castillo Elisa	40.00	No
20190425000233	Rivera Sandra	82.00	No
20190425000237	Ramos Gilbert	40.00	No
20190425000244	Salinas Rene	40.00	No
20190425000247	Ramos Gilbert	88.00	No
20190425000248	Castillo Elisa	144.00	No
20190425000252	Ureste Selma	104.00	No
20190425000256	Castillo Elisa	108.00	No
20190425000265	Ureste Selma	60.00	No
20190425000267	Cantu Manny	44.00	No
20190425000269	Ramos Gilbert	68.00	No
20190425000273	Aleman Aurelio	36.00	No
20190425000290	Ramos Gilbert	112.00	No
20190425000293	De Leon Maria Ana	82.00	No
20190425000300	Aleman Aurelio	36.00	No
20190425000331	Salinas Rene	40.00	No
20190425000354	Ureste Selma	36.00	No
20190425000368	Ureste Selma	48.00	No
20190425000384	Castillo Elisa	540.00	No
20190425000391	Castillo Elisa	540.00	No
20190425000393	Ureste Selma	36.00	No
20190425000398	Castillo Elisa	540.00	No
20190425000403	Castillo Elisa	640.00	No
20190426000007	Diaz Pete	40.00	No
20190426000020	Jasso Monett	22.00	No
20190426000022	De Leon Maria Ana	82.00	No
20190426000027	Aleman Aurelio	48.00	No
20190426000043	Diaz Pete	76.00	No
20190426000050	Jasso Monett	82.00	No
20190426000056	Eufracio Joey	36.00	No
20190426000058	De Leon Maria Ana	82.00	No
20190426000082	Jasso Monett	82.00	No
20190426000099	Ramos Gilbert	72.00	No
20190426000102	Cantu Manny	40.00	No
20190426000105	Gonzalez Rita	82.00	No

20190426000112	Eufracio Joey	36.00	No
20190426000125	Diaz Pete	36.00	No
20190426000133	Eufracio Joey	48.00	No
20190426000143	Eufracio Joey	88.00	No
20190426000151	Gonzalez Rita	82.00	No
20190426000158	Eufracio Joey	40.00	No
20190426000159	Ramos Gilbert	40.00	No
20190426000172	Diaz Pete	252.00	No
20190426000173	Gonzalez Rita	82.00	No
20190426000190	De Leon Maria Ana	82.00	No
20190426000194	Jasso Monett	82.00	No
20190426000229	Gonzalez Rita	82.00	No
20190426000238	Aleman Aurelio	36.00	No
20190426000241	Ramos Gilbert	44.00	No
20190426000245	Ramos Gilbert	44.00	No
20190426000246	Aleman Aurelio	108.00	No
20190426000249	Gonzalez Rita	82.00	No
20190426000253	Salinas Rene	36.00	No
20190426000255	De Leon Maria Ana	82.00	No
20190426000261	Diaz Pete	360.00	No
20190426000263	Diaz Pete	40.00	No
20190426000265	Jasso Monett	82.00	No
20190426000269	De Leon Maria Ana	82.00	No
20190426000271	Solis Janelle	82.00	No
20190426000273	Aleman Aurelio	36.00	No
20190426000275	Salinas Rene	40.00	No
20190426000276	Diaz Pete	360.00	No
20190426000278	Salinas Rene	84.00	No
20190426000282	Diaz Pete	36.00	No
20190426000283	Gonzalez Rita	82.00	No
20190426000287	Diaz Pete	124.00	No
20190426000288	Eufracio Joey	48.00	No
20190426000294	Diaz Pete	40.00	No
20190426000295	Aleman Aurelio	360.00	No
20190426000298	Eufracio Joey	44.00	No
20190426000299	Diaz Pete	360.00	No
20190426000300	Eufracio Joey	40.00	No
20190426000301	Aleman Aurelio	48.00	No
20190426000302	Eufracio Joey	104.00	No
20190426000306	Diaz Pete	360.00	No
20190426000308	Diaz Pete	252.00	No
20190426000311	Aleman Aurelio	360.00	No
20190426000319	Diaz Pete	360.00	No
20190426000322	Eufracio Joey	44.00	No
20190426000324	De Leon Maria Ana	82.00	No
20190426000325	Ramos Gilbert	40.00	No
20190426000326	Diaz Pete	124.00	No

20190426000331	Diaz Pete	360.00	No
20190426000332	Ramos Gilbert	104.00	No
20190426000333	Aleman Aurelio	52.00	No
20190426000338	Aleman Aurelio	360.00	No
20190426000341	Diaz Pete	360.00	No
20190426000342	De Leon Maria Ana	82.00	No
20190426000345	Ramos Gilbert	40.00	No
20190426000350	Diaz Pete	360.00	No
20190426000356	Diaz Pete	360.00	No
20190426000358	Aleman Aurelio	360.00	No
20190426000359	Gonzalez Rita	82.00	No
20190426000363	Diaz Pete	72.00	No
20190426000366	De Leon Maria Ana	82.00	No
20190426000372	Ramos Gilbert	164.00	No
20190429000008	De Leon Maria Ana	82.00	No
20190429000009	Ureste Selma	40.00	No
20190429000021	Ramos Gilbert	40.00	No
20190429000022	Ureste Selma	108.00	No
20190429000023	Gonzalez Rita	82.00	No
20190429000046	De Leon Maria Ana	82.00	No
20190429000048	Gonzalez Rita	82.00	No
20190429000049	Ramos Gilbert	216.00	No
20190429000050	Jasso Monett	82.00	No
20190429000052	De Leon Maria Ana	82.00	No
20190429000055	Gonzalez Rita	82.00	No
20190429000057	De Leon Maria Ana	82.00	No
20190429000070	Gonzalez Rita	82.00	No
20190429000079	Ramos Gilbert	88.00	No
20190429000081	Ureste Selma	40.00	No
20190429000083	Gonzalez Rita	82.00	No
20190429000088	Diaz Pete	40.00	No
20190429000091	Ureste Selma	40.00	No
20190429000097	Diaz Pete	136.00	No
20190429000101	De Leon Maria Ana	82.00	No
20190429000103	Cantu Manny	40.00	No
20190429000126	Diaz Pete	76.00	No
20190429000128	Ramos Gilbert	240.00	No
20190429000149	De Leon Maria Ana	82.00	No
20190429000150	Diaz Pete	44.00	No
20190429000151	Solis Janelle	82.00	No
20190429000153	Ureste Selma	44.00	No
20190429000162	De Leon Maria Ana	82.00	No
20190429000169	Diaz Pete	36.00	No
20190429000186	Diaz Pete	44.00	No
20190429000202	Castillo Elisa	112.00	No
20190429000212	Ureste Selma	36.00	No
20190429000218	Rivera Sandra	82.00	No

20190429000221	Ramos Gilbert	40.00	No
20190429000234	Solis Janelle	82.00	No
20190429000238	Castillo Elisa	104.00	No
20190429000240	Rivera Sandra	82.00	No
20190429000253	De Leon Maria Ana	82.00	No
20190429000254	Ureste Selma	40.00	No
20190429000255	Rivera Sandra	82.00	No
20190429000259	Ureste Selma	44.00	No
20190429000263	Castillo Elisa	72.00	No
20190429000270	Leal Imelda	36.00	No
20190429000271	Castillo Elisa	60.00	No
20190429000273	Castillo Elisa	48.00	No
20190429000274	Ureste Selma	40.00	No
20190429000275	De Leon Maria Ana	82.00	No
20190429000287	Diaz Pete	48.00	No
20190429000289	Castillo Elisa	360.00	No
20190429000291	Leal Imelda	40.00	No
20190429000292	Castillo Elisa	360.00	No
20190429000310	Leal Imelda	36.00	No
20190429000316	Ramos Gilbert	36.00	No
20190429000321	Castillo Elisa	432.00	No
20190429000322	Ramos Gilbert	36.00	No
20190429000323	Diaz Pete	40.00	No
20190429000328	Ramos Gilbert	36.00	No
20190429000329	Gonzalez Rita	82.00	No
20190429000331	Rivera Sandra	82.00	No
20190429000342	Rivera Sandra	82.00	No
20190429000354	Ureste Selma	40.00	No
20190429000359	De Leon Maria Ana	82.00	No
20190429000373	Gonzalez Rita	82.00	No
20190429000374	Ramos Gilbert	196.00	No
20190429000382	Rivera Sandra	82.00	No
20190429000389	Ureste Selma	40.00	No
20190430000026	Ramos Gilbert	36.00	No
20190430000033	Diaz Pete	80.00	No
20190430000041	Ramos Gilbert	36.00	No
20190430000042	Ureste Selma	40.00	No

20190430000046	Ureste Selma	44.00	No
20190430000076	Diaz Pete	40.00	No
20190430000091	Diaz Pete	48.00	No
20190430000109	Castillo Elisa	36.00	No
20190430000113	Rivera Sandra	82.00	No
20190430000115	Diaz Pete	144.00	No
20190430000116	Ureste Selma	44.00	No
20190430000120	De Leon Maria Ana	82.00	No
20190430000124	Diaz Pete	40.00	No
20190430000134	Diaz Pete	52.00	No
20190430000137	Ureste Selma	84.00	No
20190430000138	Leal Imelda	36.00	No
20190430000145	De Leon Maria Ana	82.00	No
20190430000174	Ramos Gilbert	40.00	No
20190430000177	Diaz Pete	36.00	No
20190430000178	Leal Imelda	40.00	No
20190430000188	Diaz Pete	44.00	No
20190430000190	Ramos Gilbert	40.00	No
20190430000199	Diaz Pete	48.00	No
20190430000208	Leal Imelda	44.00	No
20190430000222	Ureste Selma	36.00	No
20190430000226	Jasso Monett	82.00	No
20190430000236	Castillo Elisa	360.00	No
20190430000242	Jasso Monett	82.00	No
20190430000256	Castillo Elisa	180.00	No
20190430000271	Diaz Pete	40.00	No
20190430000280	Ramos Gilbert	92.00	No
20190430000287	Jasso Monett	82.00	No
20190430000288	Rivera Sandra	82.00	No
20190430000293	Ureste Selma	60.00	No
20190430000297	De Leon Maria Ana	82.00	No
20190430000300	Diaz Pete	44.00	No
20190430000308	Ureste Selma	40.00	No
20190430000310	Diaz Pete	40.00	No
20190430000311	Ramos Gilbert	40.00	No
20190430000312	Ureste Selma	40.00	No
20190430000313	Diaz Pete	40.00	No
20190430000315	Diaz Pete	40.00	No
20190430000322	Solis Janelle	82.00	No
20190430000343	De Leon Maria Ana	82.00	No
20190430000364	Diaz Pete	44.00	No
20190430000379	Diaz Pete	40.00	No
20190430000386	De Leon Maria Ana	82.00	No
20190430000397	Rivera Sandra	82.00	No
20190430000404	Castillo Elisa	540.00	No
20190430000407	Ramos Gilbert	36.00	No
		105,184.50	

EXHIBIT B

HIDALGO COUNTY CLERK
REVIEW OF ORDER NUMBER CONTROL REPORT
APRIL 2019

The following order number appears to be a duplicate receipt. Please confirm.

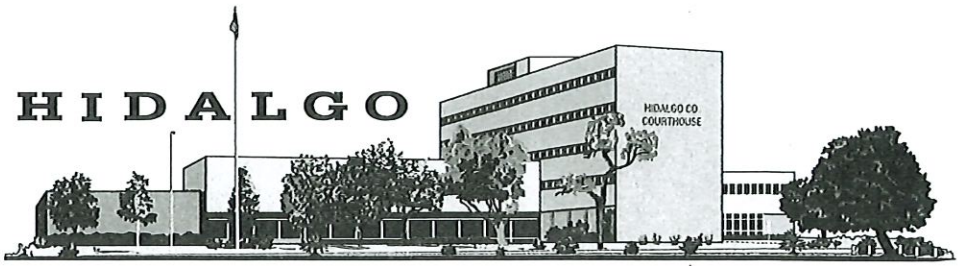
Order #
20190403000276
20190403000276

The following order numbers were not found on the order number control report

Order #
20190430000412
20190430000414
20190430000415
20190430000417
20190430000418
20190430000419
20190430000420
20190430000422
20190430000423
20190430000424

EXHIBIT A

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

July 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 May 2019

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 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 May 2019. The 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 *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 voiding 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.

Conclusion:
Collections for the month of May 2019 totaled $10,597.23. Based on the 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

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
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EDINBURG, TEXAS 78539

July 5, 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 May 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 May 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 May 2019. The 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 the 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 voiding 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; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts issued, Close-out Reports, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of May 2019 totaled $35,410.00. Based on 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,

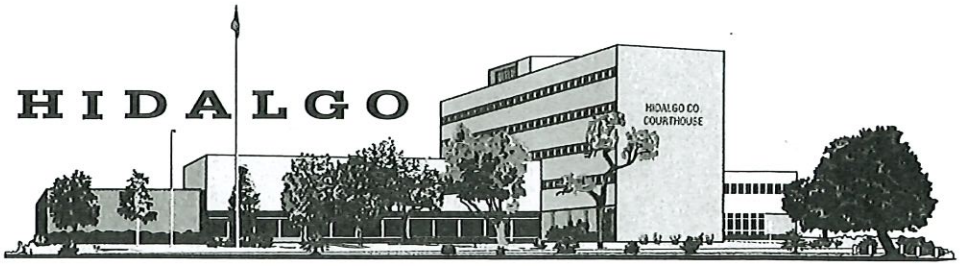
Maria A. Duran PD

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 26, 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 May 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 May 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 May 2019. The 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 *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 voiding 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.

Conclusion:
Collections for the month of May 2019 totaled $1,075.00. Based on the 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,

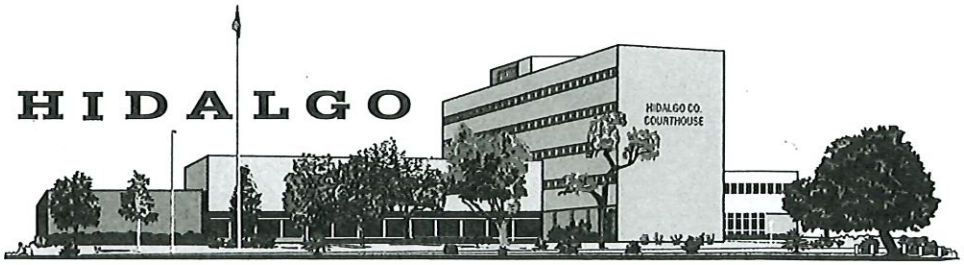
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 5, 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 May 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 May 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 May 2019. The 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 *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 voiding 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 May 2019 totaled $7,706.50. Based on 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 CA

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

July 1, 2019

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

Re: *Monthly Fees Report* for May 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 May 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 May 2019. The 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 the 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 voiding 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.

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 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 May 2019 totaled $20,878.00. Based on the 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.

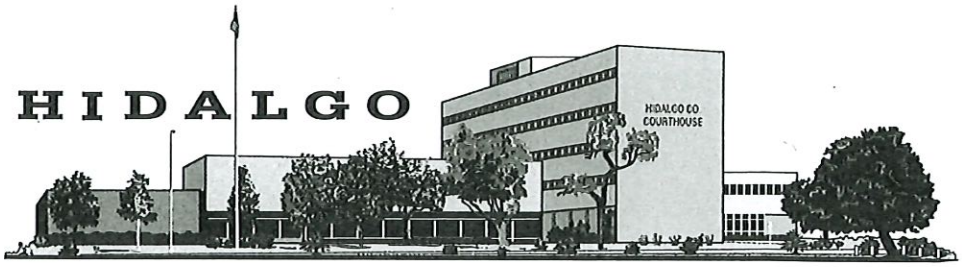
Respectfully,

Maria A. Duran PA

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
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

July 5, 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 May 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 May 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 May 2019. The 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 *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 voiding 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.

Conclusion:
Collections for the month of May 2019 totaled $7,737.00. Based on 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,

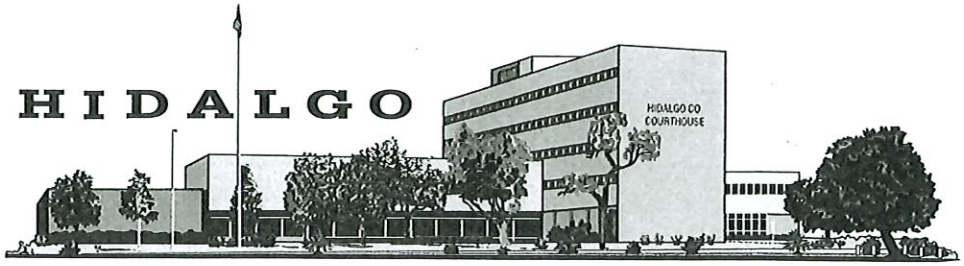
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

July 5, 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 May 2019

Dear Commissioner Cantu:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the month of May 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 May 2019. The 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 *Monthly Fee 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 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.

- 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 May 2019 totaled $9,500.00. Based on the 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

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

July 5, 2019

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

Re: *Monthly Fees Report* for May 2019

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of May 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 Report* for the month of May 2019. The 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 *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 voiding 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.

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, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of May 2019 totaled $5,337.87. Based on the 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 CA

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

July 5, 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 May 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 May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- 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.
- Reviewed *Scofflaw Release Forms* submitted by the defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $72,364.35. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that 41 of 603 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 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), January 2019 (31), February 2019 (72), March 2019 (69), and April 2019 (52) are pending to be completed. According to the Court Coordinator, she hasn't worked on the adjustments. She will make time to the work on 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:
Copies of the May 2013 and August 2013 through May 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, copies of the 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 1 of 1 kiosk credit card transaction was receipted 18 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 kiosk credit card transaction did not appear on the online credit card report. Staff will generate both the online report and kiosk credit card reports to ensure they agree.

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

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

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

Observation No. 5:
We noted that 1 of 19 Close-out Reports was submitted to the County Treasurer's Office 5 days after the bank deposit was made. According to the Court Coordinator, the Close-out Report sent to the County Treasurer's Office via email did not go through. The Close-out Report was re-sent when staff noticed that a Treasurer's receipt hadn't been received.

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, 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 after the daily deposit has been made.

Observation No. 6:
We noted that 1 receipt contained the incorrect payment method. The receipt noted a credit card payment instead of a money order payment. According to the Court Coordinator, the error was due to an oversight. In addition, we noted that the error was not identified by the Justice of the Peace staff since the credit card transactions in *Odyssey* were not reconciled to the Hamer Enterprises' Payment Report.

The County Auditor's Office requires that all receipts contain the payment method used (i.e., cash, checks, credit card payments, etc.). In addition, the County Auditor's Office requires that collections on hand be reconciled to receipts issued on a daily basis utilizing the Close-out Report. As part of the daily reconciliation procedures, the amount receipted as credit card transactions in *Odyssey* should be reconciled to the Hammer Enterprises' Payment Reports. Any variances resulting from credit card transactions on the Hamer Enterprises' Payment Reports not being receipted in *Odyssey* on the day that they were made should be noted on the Close-out Report.

Failure to ensure that the receipts contain the proper payment method and that credit card transactions in *Odyssey* are reconciled to the Hamer Enterprises' Payment Report may increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that receipts contain the proper payment method and that credit card transactions in *Odyssey* are reconciled to the Hamer Enterprises' Payment Report.

Observation No. 7:
We randomly selected 12 of 78 *Scofflaw Release Forms* for the month of May 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The outstanding balance noted on the *Scofflaw Release Form* did not agree to the amount in *Odyssey*.

2. The *Scofflaw Release Forms* were not consistently scanned in *Odyssey*.
3. The *Scofflaw Release Forms* were not signed and sealed (approved) by the authorized representative of the court after receipt of the "Motion to Dismiss" Form.
4. A copy of the signed "Motion to Dismiss" Form was not attached to the *Scofflaw Release Forms*.
5. The official county receipt number, scofflaw collected box, payment type, and/or case disposition/status on the *Scofflaw Release Forms* were not consistently filled out.
6. The Judge's signature was missing when outstanding amounts were lowered.

According to the Court Coordinator, the scofflaw procedures were not followed, in error.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form.*
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form.*
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form.*
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

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 July 12, 2019.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at (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 CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-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) JP11-2019-02435 THRU JP11-2019-03008 $ 72,364.35

LESS: COST ON DEPOSIT -

ADD: COST ON DEPOSIT LIQUIDATED -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 72,364.35

Less: Total amount of remittances to County Treasurer (From Part II) ~~72,314.35~~ 72,776.35

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $ ~~50.00~~ (412.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 72,314.35	
Add: Previous Month's Bond Overtransfer May 2016 + June 2016	412.00	
Add: HCSO Monthly "D" Collections Report Jan. 2017	50.00	
Total Remittances Made to County Treasurer	$ ~~72,314.35~~ 72,776.35	

PREPARED BY: Rina Sustaita DATE: 6/7/19

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 6/7/19 DATE

RECEIVED

THIS REPORT IS TO BE 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

JUN 10 2019

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 06/14/2019 6/20/19 6/28/19

HIDALGO COUNTY AUDITOR'S OFFICE

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

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	$ 21,547.20
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107.		1100-207-20-000-012-0-000	~~536.65~~ 536.65
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	199.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	206.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,272.83
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	421.35
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,693.26
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	66.36
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	16.59
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	869.90
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	20.00
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	987.50
Deferred Disposition		C.C.P. Art. 45.051	987.50		
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	252.79
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	698.21
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	309.58
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,971.32
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	395.04
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	82.95
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	16,915.23
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	3.00
Correctional Managment Institute of Texas Fund ($.50)	53	CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP ($6)	~~0~~	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	318.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,952.11
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,685.22 -
Support of Judiciary Fund ($5.40)	30	LGC 133.105		1100-207-20-000-054-0-000	2,268.96
Birth Certificate Fee ($1.80)	~~0~~	HSC 191.022(f)		1100-207-20-000-039-0-000	54.00
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	836.59
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	32.18
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	530.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	393.04
Texas Home Visiting Program Contribution ($5)	53	HSC 191.0048/LGC 118.018 (e)		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	265.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,834.81
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	~~5.00~~ ~~60.00~~ 60.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	64.41
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5,429.77
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	5.00
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	5.00
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-061-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,425.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,325.00		
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)	50.00		
Autopsy Fees			-		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	25.25		
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	606.00
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	60.00
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	~~1,685.22~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 72,364.35

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 06/14/2019 6/20/19

6/28/19

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

RECEIVED
JUN 10 2019
HIDALGO COUNTY AUDITOR'S OFFICE

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

What happened to birth certificate numbers 5020, 5035, and 5036?

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSF	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SDF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Based on disposition date, TP $25 should have been assessed.																																
JP11-2019-02554	T08-2272GS	5/7/2019	5/13/2008	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 58 MPH/45 MPH	-	-	-	114.0	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50.0	-	184.00
Based on appear by date, SCOF $20 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
JP11-2019-02688	T11-1879GS	5/14/2019	4/2/2011	EXPIRED MOTOR VEHICLE INSPECTION	28.90	3.00	1.00	-	-	5.0	-	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	30.00	-	-	-	-	-	-	-	3.00	-	-	89.00
Based on offense type, MVF $0.10 should have been assessed.																																
JP11-2019-02685	T11-4443GS	5/14/2019	8/11/2011	FAIL TO YIELD/ENTERING ROADWAY	40.00	3.00	1.00	124.0	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	30.00	-	-	-	-	-	-	-	3.00	50.0	-	294.00
JP11-2019-02844	11-103870-TR	5/22/2019	5/30/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	18.00	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	50	155.00
JP11-2019-02435	T10-1931GS	5/1/2019	3/11/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	35.00	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	122.00
JP11-2019-02457	T10-5614GS	5/1/2019	9/11/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	35.00	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	122.00
JP11-2019-02761	T10-6371GS	5/17/2019	11/7/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	35.00	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	122.00
JP11-2019-02790	T11-2953GS	5/20/2019	5/8/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	2.00	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	89.00
JP11-2019-02791	T13-0153GS	5/20/2019	12/23/2012	DRIVING WHILE LICENSE INVALID	40.00	3.00	1.00	102.0	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.0	-	239.00
JP11-2019-02768	T11-6186GS	5/20/2019	10/4/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	141.0	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.0	-	278.00
JP11-2019-02783	T12-0092GS	5/20/2019	12/23/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	2.00	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	89.00
JP11-2019-02638	T13-1063GS	5/10/2019	1/21/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	141.0	-	5.0	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	-	-	-	-	-	-	50.0	-	278.00
DPS was under assessed by $0.10.																																
JP11-2019-02438	T13-7815GS	5/1/2019	11/15/2013	FAIL TO GIVE 1/2 ROADWAY (MEETING ONCOMING VEHICLE)	40.00	3.00	1.00	2.00	-	4.9	-	2.00	4.00	4.00	2.00	0.10	20	-	0.60	5.40	30.00	-	-	-	-	-	-	-	3.00	-	-	122.00
Based on number of payments, LTF was under assessed by $2.																																
JP11-2019-02453	T15-2593GS	5/1/2019	4/2/2015	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 47 MPH/30 MPH	0.03	-	0.01	25.90	-	-	-	0.01	-	-	-	0.01	20	-	-	-	0.02	2.5	10	0.01	0.01	12.5	-	-	-	-	-	71.00
Case cannot be closed with a balance due, please enter disposition date, and close case properly.																																
JP11-2019-02710	TR17-0219-J11	5/15/2019	12/31/2016	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40.00	3.00	1.00	250.0	-	-	5.00	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	50.0	-	389.00
JP11-2019-02746	TR19-3135-J11	5/17/2019	4/2/2019	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	69.10
TPWFr and CO were split incorrectly, should have been TPWFr (85%) $155.55 and CO (15%) $27.45.																																
JP11-2019-02490	CRNT17-0410-J11	5/3/2019	7/16/2017	Illegal purchase/sale of fish	40.00	3.00	1.00	27.50	-	-	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	1.00	1.00	-	155.50	5	-	50.0	-	322.00
JP11-2019-02491	CRNT17-0412-J11	5/3/2019	7/16/2017	Illegal purchase/sale of fish	40.00	3.00	1.00	27.50	-	-	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	1.00	1.00	-	155.50	5	-	50.0	-	322.00

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSF	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SDF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	TPWFr	TPWr	UTFC	WARr	TOTAL
TPWFr and CO were split incorrectly, should have been TPWFr (85%) $153.00 and CO (15%) $27.00.																															
JP11-2019-02833	CRNT16-0450-J11	5/22/2019	9/11/2016	IMPROPERLY PLUGGED SHOTGUN	40.00	3.00	1.00	41.25	-	-	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	1.00	1.00	-	138.75	5	-	-	-	269.00
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.																															
JP11-2019-02559	CRNT16-0574-J11	5/7/2019	10/9/2016	No Fishing License / Failure to Exhibit	40.00	3.00	1.00	-	-	-	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	1.00	1.00	-	-	5	-	-	-	89.00
JP11-2019-02560	CRNT16-0575-J11	5/7/2019	10/9/2016	Possess illegal net/seine/trap	40.00	3.00	1.00	-	-	-	-	2.00	4.00	4.00	2.00	-	20	-	0.60	5.40	-	-	-	1.00	1.00	-	-	5	-	-	-	89.00
JP11-2019-02471	CRNT19-0162-J11	5/2/2019	4/19/2019	NO FISHING LICENSE (WHEN REQUIRED)	40.00	3.00	1.00	-	-	-	-	2.00	4.00	4.00	2.00	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	5	-	-	-	69.00
Based on offense type, MVF $0.10 should not have been assessed.																															
JP11-2019-02468	TR16-2029-J11	5/1/2019	5/1/2016	Operate All Terrain Vehicle w/out a Helmet	40.00	3.00	1.00	275.0	-	-	-	2.00	4.00	4.00	2.00	0.10	20	-	0.60	5.40	30.00	-	-	1.00	1.00	-	-	5	3.00	50.0	-	447.10
JP11-2019-02459	TR19-2708-J11	5/1/2019	3/15/2019	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.00	3.00	1.00	-	-	-	5.00	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 offense type, STF $30 and UTFC $3 should not have been assessed.																															
JP11-2019-02690	TR18-4234-J11	5/14/2019	6/23/2018	Disregard Barricade/Warning Device	40.00	3.00	1.00	2.90	-	-	5.00	2.00	4.00	4.00	2.00	0.10	20	-	0.60	5.40	30.00	-	-	1.00	1.00	-	-	-	3.00	50.0	-	175.00
Based on appear by date, SCOF $20 should have been assessed.																															
JP11-2019-02659	TRU19-0031-J11	5/13/2019	1/24/2019	Parent Contributing to Non-Attendance	40.00	3.00	1.00	1.50	20	-	-	2.00	4.00	4.00	2.00	-	-	1.5	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	87.00
JP11-2019-02875	TR19-0965-J11	5/24/2019	1/21/2019	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	30.00	-	-	1.00	1.00	-	-	-	3.00	-	-	102.10
Adjusted but not re-issued. Please call Auditor's Office for instructions.																															
JP11-2019-01582	TR18-7140-J11	5/24/2019	11/6/2018	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	(40)	(3)	(1)	-	-	-	(5)	(2)	(4)	(4)	(2)	(0.1)	(20)	-	(0.6)	(5.4)	(30)	-	-	(1)	(1)	-	-	-	(3)	-	-	(122.10)
Based on appear by date, SCOF $20 should have been assessed. In addition, please enter disposition date.																															
JP11-2019-02541	TR19-0899-J11	5/6/2019	1/19/2019	Speeding 10 percent or more above posted speed limit	39.96	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.37	29.97	-	-	1.00	1.00	-	-	-	3.00	-	-	102.00
JP11-2019-02508	TR18-7295-J11	5/3/2019	10/31/2018	DRIVE IN LEFT LANE WHEN NOT PASSING OR WHERE PROHIBITED	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	30.00	-	-	1.00	1.00	-	-	-	3.00	-	-	102.10
Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																															
JP11-2019-02766	TR19-4040-J11	5/20/2019	5/5/2019	DRIVING UNDER THE INFLUENCE BY MINOR (UNDER 21 YEARS OF AGE)(#)	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	1.90	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	69.00
TPWFr and CO were split incorrectly, should have been TPWFr (85%) $85.00 and CO (15%) $15.00.																															
JP11-2019-02472	CRNT19-0164-J11	5/2/2019	4/19/2019	NO FISHING LICENSE (WHEN REQUIRED)	40.00	3.00	1.00	100.0	-	-	-	2.00	4.00	4.00	2.00	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	5	-	-	-	169.00

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSF	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SDF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	TPWFr	TPWr	UTFC	WARr	TOTAL
Please enter disposition date.																															
JP11-2019-02700	TR18-6149-J11	5/15/2019	9/28/2018	DISPLAY REGISTRATION INSIGNIA-WRONG, ALTERED, OR OBSCURED	8.28	0.62	0.21	-	-	-	1.02	0.41	0.83	0.83	2.00	-	4.14	-	0.12	1.12	-	-	-	0.21	0.21	-	-	-	-	-	-	20.00
JP11-2019-02660	TR18-4839-J11	5/13/2019	7/21/2018	Speeding 10 percent or more above posted speed limit	11.76	0.88	0.29	129.0	-	-	1.47	0.59	1.18	1.17	2.00	0.03	5.88	-	0.18	1.59	8.82	-	-	0.29	0.29	-	-	-	0.88	14.7	-	181.00
JP11-2019-02713	TR19-3631-J11	5/16/2019	4/11/2019	Display/Obtain Wrong License Plate	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	69.00
JP11-2019-02601	TR19-3660-J11	5/9/2019	4/17/2019	Driving While License Invalid - DL	40.00	3.00	1.00	130.9	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	200.00
JP11-2019-02801	TR19-3426-J11	5/21/2019	4/15/2019	Driving While License Invalid - DL	16.69	1.25	0.42	-	-	-	2.09	0.83	1.67	1.67	2.00	0.04	-	-	0.25	2.25	-	-	-	0.42	0.42	-	-	-	-	-	-	30.00
JP11-2019-02857	TR19-4368-J11	5/23/2019	5/12/2019	Driving While License Invalid - DL	31.59	2.37	0.79	-	-	-	3.95	1.58	3.16	3.16	2.00	0.08	-	-	0.47	4.27	-	-	-	0.79	0.79	-	-	-	-	-	-	55.00
JP11-2019-02714	TR19-3630-J11	5/16/2019	4/11/2019	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	69.00
JP11-2019-02743	TRU19-0085-J11	5/17/2019	3/25/2019	Parent Contributing to Non-Attendance	40.00	3.00	1.00	50.00	20	-	-	2.00	4.00	4.00	2.00	-	-	50	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	184.00
JP11-2019-02524	TR19-3319-J11	5/6/2019	4/10/2019	Passed Stationary Emergency Vehicle	40.00	3.00	1.00	-	-	-	5.00	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
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of May 31, 2019

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

Exhibit B

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for April 2019
Observation No. 1	We noted that 41 of 603 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), January 2019 (31), February 2019 (72), March 2019 (69), and April 2019 (52) 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 April 2019
Observation No. 2	Properly completed copies of the May 2013 and August 2013 through May 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 April 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**

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

July 8, 2019

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- 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.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $43,665.00. Based on the 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 10 of 461 transactions contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) are pending to be completed. According to staff, they don't have sufficient time to verify that fees, fines, and court costs are applied correctly prior to receipting a payment.

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

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in *Odyssey*.
- Staff should ensure that adjustments are entered in *Odyssey* within three days of notification.

Observation No. 2:
Copies of the April 2014 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of February 2014 and March 2014 were submitted to the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that 1 of 42 online credit card transactions was receipted 16 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.

Observation No. 4:
We randomly selected 10 of 93 *Scofflaw Release Forms* for the month of May 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The outstanding balance noted on the *Scofflaw Release Form* did not agree to the amount in *Odyssey*.
2. The official county receipt number, scofflaw collected box, payment type, and/or case disposition/status on the *Scofflaw Release Forms* were not consistently filled out. In addition, the county seal was not included on the *Scofflaw Release Forms*.
3. The Judge's signature was missing when outstanding amounts were lowered.

According to the Court Coordinator, the procedures were not properly completed due to an oversight.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form*. Individuals who are flagged "Scofflaw" are not able to register or

renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form*.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by July 26, 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

Maria Arcilia Durán, CPA,
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: May-19
PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2019-01941 through JP12-2019-02379		$ 43,665.00 ✓ x9-a1
LESS:	COST ON DEPOSIT	0.00 - x7 ✓	
ADD:	COST ON DEPOSIT LIQUIDATED	0.00 - x7 ✓	
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 43,665.00 x3 ✓	
	Less: Total amount of remittances to County Treasurer (From Part II)	$ 43,665.00 (A)	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 0.00 x4-a4	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 43,665.00	B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	✓	
		✓	
Add: HCSO Monthly "D" Collections Report	$ 0.00		
Total Remittances Made to County Treasurer	$ 43,665.00	(A)	

PREPARED BY: Jesus E. Caldera **DATE:** 6-6-19

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

JUSTICE OF THE PEACE — DATE: 6-6-19

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 6.13.2019 6/26/19

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

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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 7,141.70
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	799.10
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	256.37
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,065.49
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	217.30
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	54.32 ~~54.35~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	554.00
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	10.00
Special Fees				1100-341-10-062-000-0-000	207.00
Deferred Disposition		C.C.P. Art. 45.051	117.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	90.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	153.83
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	477.39
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	50.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	76.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,561.08
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	219.69
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	271.63
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	10,539.90
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)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP ($6)	133	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	798.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,623.99
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,025.51
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,365.63
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	493.94
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.33
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	380.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,330.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	219.69
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	133	GC 51.971 (a)		1100-207-20-000-076-0-000	665.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,218.44
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	31.32
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	3,170.25
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	0.10
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	114.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,360.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,325.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	5.00		
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	-
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	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 43,665.00

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 6.13.19
47 6/24/19

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 08/18

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

Receipt	Cause #	Date	Offense Date	Charge Offense Desc	CCC	CHS	CHSJP	CMIT	CO	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFCONST1	Receipted Amount
Based on offense, SV50 should NOT be assessed.																																			
JP12-2019-02173	02-66789-TR	5/17/2019	6/4/2002	NO SAFETY BELT	17	3	-	0.5	25	15	5	-	5	-	0.5	2	4	-	2	-	20	-	-	-	-	25	-	-	-	-	-	3	-	-	127
Based on offense, MVF should NOT be assessed. In addition, time payment should be assessed.																																			
JP12-2019-02239	T10-1691J12	5/23/2019	5/5/2010	NO SAFETY BELT	40	3	1	-	50	-	5	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	30	-	-	-	-	-	-	3	-	50	220.1
Based on offense, MVF should be assessed.																																			
JP12-2019-01991	T10-4131J12	5/3/2019	10/17/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	12.9	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	99.9
TPDC and TPDS should be split $1.00 each.																																			
JP12-2019-02154	14-110966-TR	5/14/2019	2/17/2014	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	66	-	5	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	-	2	-	-	-	-	-	155.1
Based on offense, CCC, IDRF, JSF, SJFC, SJFS, TPDC, and TPDS should NOT be assessed.																																			
JP12-2019-02311	TR18-4704-J12	5/28/2019	10/7/2018	STOP, STAND, OR PARK UPON BRIDGE OR IN A TUNNEL	40	3	1	-	-	-	-	5	-	2	-	-	4	4	2	-	-	0.6	5.4	-	30	-	-	-	1	1	-	3	-	-	102
Based on disposition date, time payment should be assessed.																																			
JP12-2019-02149	TR16-3021-J12	5/14/2019	10/22/2016	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	40	3	1	-	90	-	-	5	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	30	-	-	-	1	1	-	3	50	-	262.1
JP12-2019-02032	TR17-6224-J12	5/7/2019	12/4/2017	Driving While License Invalid - DL	40	3	1	-	149.9	-	-	5	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	219
JP12-2019-01946	TR18-5253-J12	5/1/2019	10/31/2018	Driving While License Invalid - DL	40	3	1	-	-	-	-	5	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	89.1
Based on appear by date, scofflaw should be assessed.																																			
JP12-2019-02102	T15-3735J12	5/10/2019	6/8/2015	FOLLOWING TOO CLOSELY	40	3	1	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	5	30	-	2.5	10	1	1	12.5	3	-	-	127.1
JP12-2019-02104	T15-3733J12	5/10/2019	6/8/2015	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	5	-	-	2.5	10	1	1	12.5	-	-	-	94.1

Exhibit A

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- J.P. Pct. 1, PL. 2
Observation No. 1	We noted that 10 of 461 transactions contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) are pending to be completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	**Complete the adjustments for the months listed in the observation above.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of February 2014 and March 2014 were submitted to the County Auditor's Office.
Recommendation #	Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	**The OCA Reports listed above are filed with the County Auditor's Office**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

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

July 5, 2019

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

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

Dear Judge Contreras:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- 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.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $107,344.36. Based on the 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 1 of 799 transactions contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for April 2015 (43), May 2015 (65), July 2015 (23), August 2015 (31), September 2015 (43), October 2015 (34), November 2015 (10), December 2015 (5), January 2016 (13), February 2016 (21), March 2016 (28), April 2016 (31), May 2016 (2), June 2016 (2), August 2016 (5), September 2016 (8), October 2016 (6), November 2016 (6), December 2016 (5), January 2017 (3), February 2017 (6), March 2017 (9), April 2017 (5), May 2017 (7), June 2017 (5), July 2017 (9), August 2017 (2), September 2017 (6), October 2017 (4), November 2017 (6), December 2017 (24), January 2018 (3), February 2018 (9), March 2018 (10), April 2018 (6), May 2018 (8), June 2018 (8), July 2018 (7), August 2018 (7), September 2018 (5), November 2018 (8), December 2018 (6), January 2019 (8), February 2019 (14), March 2019 (13), and April 2019 (6) are pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to receipting are made. In addition, due to a heavy workload and limited staff, the adjustments could not be completed in a timely manner.

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

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in *Odyssey*.
- Staff should ensure that adjustments are entered in *Odyssey* within three days of notification.

Observation No. 2:
Copies of the June 2014 through August 2014 and April 2015 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were submitted to the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that a mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log is not prepared due to limited staff and time.

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

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

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

Observation No. 4:
We noted that 1 of 1 kiosk credit card transaction was receipted 29 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.

Observation No. 5:
We randomly selected 7 of 51 *Scofflaw Release Forms* for the month of May 2019. We noted that 1 *Scofflaw Release Form* was not scanned and attached to Odyssey. According to the court coordinator, the form was not scanned in Odyssey due to an oversight.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form.*
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form.*
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form.*
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by July 26, 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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

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

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	JP21-2018-3718	THRU JP21-2018-4499	$ 107,344.36 ✓ x9-a,
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS: COST ON DEPOSIT	0.00	x7✓
ADD: COST ON DEPOSIT LIQUIDATED	0.00	x7✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 107,344.36	x3✓
Less: Total amount of remittances to County Treasurer (From Part II)	107,344.36	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 0.00	x4-ag

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 107,344.36 b1✓	
Add: Previous Month's Bond Overtransfter	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	$ 107,344.36	(A)

PREPARED BY: Adasa Trevino A.T. DATE: 6/6/19

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 6.14.2019 P.G. 6/14/19
47 6/25/19

Judge Bobby Contreras 6/6/19
JUSTICE OF THE PEACE DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 02/2018

x9

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

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

PBC

City: PHARR, TEXAS
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		1200-351-10-063-000-0-000	$ 45,464.99 X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	162.50 ~~187.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	100.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,272.00 X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	420.00 X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,696.00 X1
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	852.00
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	80.00
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	252.90
Deferred Disposition		C.C.P. Art. 45.051	$ 102.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 150.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	251.40
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	531.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	65.00 ~~40.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	40.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,440.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	404.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	16,920.00 X10
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP ($6)	333	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,998.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,310.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,676.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,250.60
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (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	826.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	25.60
Safety Seat Violation Fee ($0.15)(on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	200.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,330.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	404.00
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	333	GC 51.971 (a)		1100-207-20-000-076-0-000	1,665.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,025.00
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	60.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	0.00 ~~10.00~~
Precinct #2				1100-342-10-292-000-0-000	3,875.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees/TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	30.00 X3-a
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-063-019-0-000	60.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,037.37
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8420.00 ~~8,410.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee(Justice Court Filing Fee)($25)		LGC 118.121/118.122	8,300.00		
Landlord & Tenant Eviciton Filing Fee(Forcible Entry & Detainer Court)($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	10.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00 -		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	20.00		
Birth Certificates ($22 each)		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) Rules of Civil Proc., Rule 504.1(b)/		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	110.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 107,344.36

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6.14.2019 JL
6/25/19 Wall

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 08/2018

~~4~~ X1; X2

X-2

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	DPSr	IDRF	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	Receipted Amount
Based on the citation, offense date should be 4/19/2019.																					
JP21-2019-04212	TR19-3335-J21	5/22/2019	4/23/2001	Speeding 10 percent or more above posted speed limit	40	3	1	39	5	2	4	4	2	0.1	0.6	5.4	30	1	1	3	141.1

Exhibit A

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- J.P. Pct. 2, PL. 1
Observation No. 1	We noted that 1 of 799 transactions contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for April 2015 (43), May 2015 (65), July 2015 (23), August 2015 (31), September 2015 (43), October 2015 (34), November 2015 (10), December 2015 (5), January 2016 (13), February 2016 (21), March 2016 (28), April 2016 (31), May 2016 (2), June 2016 (2), August 2016 (5), September 2016 (8), October 2016 (6), November 2016 (6), December 2016 (5), January 2017 (3), February 2017 (6), March 2017 (9), April 2017 (5), May 2017 (7), June 2017 (5), July 2017 (9), August 2017 (2), September 2017 (6), October 2017 (4), November 2017 (6), December 2017 (24), January 2018 (3), February 2018 (9), March 2018 (10), April 2018 (6), May 2018 (8), June 2018 (8), July 2018 (7), August 2018 (7), September 2018 (5), November 2018 (8), December 2018 (6), January 2019 (8), February 2019 (14), March 2019 (13), and April 2019 (6) are pending to be completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	**Complete the adjustments for the months listed in the observation above.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

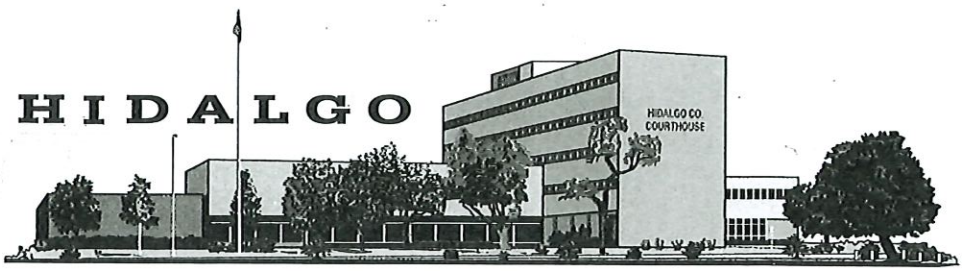
Audit Project	Monthly Fines and Fees Report for May 2019- J.P. Pct. 2, PL. 1
Observation No. 2	Copies of the June 2014 through August 2014 and April 2015 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were submitted to the County Auditor's Office.
Recommendation #	Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	**The OCA Reports listed above are filed with the County Auditor's Office**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 5, 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 May 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 May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- 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.
- Reviewed *Scofflaw Release Forms* submitted by the defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $140,007.90. Based on the 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 12 of 936 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 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), January 2019 (13), February 2019 (11), March 2019 (26), and April 2019 (16) 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 May 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 (Exhibit B) 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. 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 17 of 22 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 12 of 126 online credit card transactions were receipted 2 to 21 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to an oversight.

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

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

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

Observation No. 6:
We randomly selected 10 of 37 *Scofflaw Release Forms* for the month of May 2019. We noted that 3 *Scofflaw Release Forms* were not scanned and attached to Odyssey. According to the court coordinator, the forms were not scanned in Odyssey due to an oversight.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form*.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

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 July 26, 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 PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

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

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 2019-04325 THRU JP2-2 2019-05241 — $ 140,007.90 ✓ x9-a1

LESS: COST ON DEPOSIT — 0.00 - x7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 0.00 - x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 140,007.90 x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~140,007.90~~ 140,357.90

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~(0.00)~~ (350.00) x4- a10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 140,007.90	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-b ✓	
Total Remittances Made to the County Treasurer	140357.90 (A) $ ~~140,007.90~~		

PREPARED BY: [signature] DATE: 6-3-19

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6.19.2019 6/20/19 6/3/19

JUSTICE OF THE PEACE — 6-3-19 DATE

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

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

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

x2

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

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

PBC

City: PHARR, TEXAS
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:					45587.45
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~45,787.46~~
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	625.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	58.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,753.85
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	575.62
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,334.47
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	1,168.00
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	-
Special Fees				1100-341-10-064-000-0-000	1,874.87
Deferred Disposition		C.C.P. Art. 45.051	1,758.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	116.17		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	345.37
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	1,045.85
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	245.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	8.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,592.34
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	559.62
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES: Expunction Fee			1100-34	1-10-060-015-0-000	200.00
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	2.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23,229.68
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	289	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,734.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,398.51
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,302.47
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,102.33
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	1,145.23
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	42.86
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	40.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,890.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	559.62
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)	289	GC 51.971 (a)		1100-207-20-000-076-0-000	1,445.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			2688.09
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	~~2,693.09~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	50.00 ~~45.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	18,865.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	10.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	110.00
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	536.43
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	12.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,357.99
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,365.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	7,225.00		
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)	115.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
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	-		
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:	$ 140,007.90

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6.19.2019

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 08/18

Schedule of Adjustments
For the Month Ended May 31, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	ARREST	CCC	CHS	CHSJP	CO	CRF	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFPREC22	Receipted Amount
LTF should be assessed.																																					
JP22-2019-04750	IBC17-0100-J22	5/16/2019	4/23/2016	Issuance of a Bad Check	-	-	-	-	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
Based on deferred disposition, CRF should NOT be assessed.																																				
JP22-2019-04875	TR19-3649-J22	5/21/2019	3/29/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	40	3	1	-	12.5	-	12.5	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	127.1
JP22-2019-05081	TR19-4278-J22	5/28/2019	4/20/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	40	3	1	-	12.5	-	12.5	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	127.1
Based on offense, STF and UTFC should NOT be assessed.																																				
JP22-2019-04629	TR19-4694-J22	5/10/2019	4/5/2019	Operate Unregistered Motor Vehicle	-	40	3	1	69	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	30	1	1	3	-	171
JP22-2019-04615	TR19-4817-J22	5/10/2019	4/24/2019	Operate Unregistered Motor Vehicle	-	40	3	1	67	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	30	1	1	3	-	169
Arrest fee should NOT be assessed. Please adjust it to the proper law enforcement agency.																																				
JP22-2019-04806	CR1453-99-2	5/17/2019	3/4/1999	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 70 MPH/55 MPH	5	17	3	-	29	-	15	-	-	-	-	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	3	-	98.25
Based on offense, MVF should NOT be assessed.																																				
JP22-2019-04775	CR1682-10-2	5/17/2019	3/26/2010	NO SAFETY BELT	-	40	3	1	50	-	-	-	66.03	5	-	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	30	-	-	3	50	286.13
JP22-2019-04403	CR2815-12-2	5/2/2019	6/5/2012	PASSENGER NOT SECURED BY A SAFETY BELT	-	40	3	1	50	-	-	-	75.03	5	-	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	3	50	325.13
Delinquent was over assessed $15.21.																																				
JP22-2019-04448	TR18-1417-J22	5/3/2019	2/19/2018	No Drivers License - When Unlicensed not CDL(#)	-	40	3	1	-	-	-	-	46.5	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	1	1	-	-	135.6
Delinquent was over assessed $0.08.																																				
JP22-2019-05153	TR18-2252-J22	5/29/2019	3/18/2018	No Drivers License - When Unlicensed not CDL(#)	-	40	3	1	65.9	-	-	-	46.6	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	1	1	-	-	201.6
Delinquent was over assessed $3.95.																																				
JP22-2019-04741	TR18-3077-J22	5/15/2019	4/16/2018	Speeding 10 percent or more above posted speed limit	-	24.68	1.85	0.62	-	-	-	-	29.82	-	3.09	6.17	-	1.23	-	-	2.47	2.47	2	0.06	-	-	-	12.34	0.37	3.33	18.51	0.62	0.62	1.85	-	112.1
Delinquent was over assessed $25.59.																																				
JP22-2019-04994	CR0554-10-2	5/23/2019	1/6/2010	EXPIRED LICENSE PLATES	-	40	3	1	55.1	-	-	-	90.9	5	-	-	-	2	-	-	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	50	283

Exhibit A

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019 JP Pct. 2, PL. 2
Observation No. 1	We noted that 12 of 936 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 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), January 2019 (13), February 2019 (11), March 2019 (26), and April 2019 (16) 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 May 2019 JP Pct. 2, PL. 2
Observation No. 2	Copies of the January 2015 through May 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 May 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**

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

July 5, 2019

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

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

Dear Judge Garza:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued sequential order.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely 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.
- Reviewed *Scofflaw Release Forms* submitted by the defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $136,755.04. Based on the 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 12 of 1,100 transactions contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in *Odyssey*.
- Staff should ensure that adjustments are entered in *Odyssey* within three days of notification.

Observation No. 2:
Copies of the January 2015 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were submitted to the County Auditor's Office. According to Justice of the Peace staff, properly

completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that 1 of 1 kiosk credit card transaction was receipted 20 days after the date of transaction. In addition, 1 of 201 online credit card transactions was receipted 2 days after transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to an oversight.

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

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

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

Observation No. 4:
We noted that the May 2019 *Monthly Report* was submitted to the County Auditor's Office 1 day after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted on time due to the heavy workload.

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

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

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

Please provide written management responses and action plans for the observations noted above using the attached Action Plan Forms by July 17, 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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

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

PBC

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

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2019-04866 THRU JP31-2019-05992 (05928) $ 136,755.04 ✓ X9-a,

RECEIVED BY COUNTY AUDITOR 2019 JUN 7 AM 10:25

LESS:	COST ON DEPOSIT	0.00 -	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	0.00 -	X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 136,755.04 ✓	X3
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 136,755.04 ✓	(A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	0.00	X4-a 15

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 136,755.04	B, ✓
Add: Previous Month's Bond Overtransfer	0.00 ✓	
Add: HCSO Monthly "D" Collections Report	$0.00 ✓	
Total Remittances Made to County Treasurer	$ 136,755.04	(A)

PREPARED BY: Debra Gonzalez DATE PREPARED: 6/5/2019 13:07

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 6.17.2019 6/12/19 6/12/19

JUSTICE OF THE PEACE 6-5-2019 DATE

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

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 1/17

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

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

PBC

City: MISSION, 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		1200-351-10-065-000-0-000	$ 44640.15 ~~44,634.25~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	428.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(260.00)
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,785.38
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	591.15
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,372.51
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	419.92
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	104.98
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	12,00.00 ~~1,199.90~~
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	50.00
Special Fees				1100-341-10-065-000-0-000	1,022.05
Deferred Disposition		C.C.P. Art. 45.051	893.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	128.15		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	354.68
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	102.6.38 ~~1,032.38~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	170.37
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,399.85
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	568.12
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	524.91
Juvenile Crime and Delinquency Fund.(____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23,736.14
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	407	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,442.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,263.84
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,364.51
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,190.09
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	1,178.26
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	45.61
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	4,070.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	569.12
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (o)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	407	GC 51.971 (a)		1100-207-20-000-076-0-000	2,035.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,770.67
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	154.96
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	4,774.90
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	250.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	8,791.54
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	10,230.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	10,175.00		
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)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
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	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	118.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	11.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 136,755.04**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: eu 6.17.2019 6/12/19 6/12/19

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 08/18

COUNTY AUDITOR'S OFFICE
AUDITED

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Disp/Judgment Date	CCC	CHS	CHSJP	CO	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	Receipted Amount
Based on offense, UTFC should NOT be assessed. In addition, MISC should NOT be assessed. Please adjust it to the proper law enforcement agency.																																
JP31-2019-05077	CR-096-01-31	5/6/2019	9/10/2000	THEFT OF PROPERTY	05/06/2019	17	3	-	-	15	-	-	-	5	-	0.25	2	-	-	2	5	-	20	-	-	-	-	-	-	-	3	72.25
JP31-2019-05437	CR-113-01-31	5/16/2019	9/22/2000	Issuance of a Bad Check	05/16/2019	17	3	-	9	15	-	-	-	5	-	0.25	2	-	-	2	5	-	-	-	-	-	-	-	-	-	3	61.25
Based on offense, MVF should be assessed.																																
JP31-2019-05279	CR11-06129-J31	5/9/2019	11/7/2011	DRIVING WHILE LICENSE INVALID	05/09/2019	40	3	1	66	-	45.9	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	198.9
JP31-2019-05370	TR18-8515-J31	5/14/2019	5/15/2018	Invalid CDL (unauthorized license)	05/14/2019	40	3	1	134.9	-	67.17	-	5	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	1	1	-	291.07
TPDC should be assessed. In addition, IDRF was under assessed.																																
JP31-2019-05093	CR15-1304-J31	5/6/2019	1/21/2015	EXPIRED MOTOR VEHICLE INSPECTION	05/06/2019	40	3	1	55	-	52.5	-	-	-	1	-	-	4	4	2	-	-	20	0.6	5.4	5	-	30	-	1	3	227.5
Based on offense, county fine and CRF should be split 50% each.																																
JP31-2019-05185	TR18-14114-J31	5/9/2019	11/4/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	05/09/2019	40	3	1	52.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	20	0.6	5.4	-	-	30	1	1	3	175
Based on disposition date, time payment should be assessed.																																
JP31-2019-05512	TR16-12058-J31	5/20/2019	10/2/2016	USE OF VISION REDUCING MATTER ON WINDOWS - GLASS COATING MATERIAL	10/27/2016	40	3	1	52.9	-	52.5	-	5	-	2	-	-	4	4	2	-	0.1	20	0.6	5.4	-	-	30	1	1	3	227.5
JP31-2019-05085	TR18-9164-J31	5/6/2019	6/13/2018	Ride, Not Secured by Safety Belt - Driver	11/15/2018	40	3	1	50	-	-	-	5	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	30	1	1	3	172
Enter the disposition date.																																
JP31-2019-05760	TR17-15449-J31	5/28/2019	8/1/2017	No Drivers License - When Unlicensed not CDL(#)		40	3	1	10	-	29.73	-	5	-	2	-	-	4	4	2	-	0.1	20	0.6	5.4	-	-	-	1	1	-	128.83
JP31-2019-05758	TR17-15450-J31	5/28/2019	8/1/2017	Speeding 10 percent or more above posted speed limit		40	3	1	10	-	39.63	-	5	-	2	-	-	4	4	2	-	0.1	20	0.6	5.4	-	-	30	1	1	3	171.73
JP31-2019-05795	TR19-4721-J31	5/29/2019	4/25/2019	Speeding 10 percent or more above posted speed limit		40	3	1	39	-	-	-	5	-	2	-	-	4	4	2	-	0.1	-	0.6	5.4	-	-	30	1	1	3	141.1
Delinquent was under assessed $0.62.																																
JP31-2019-05342	CRNT18-0134-J31	5/13/2019	3/14/2018	Illegal Burning	05/13/2019	40	3	1	2.67	-	26.7	-	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	5	-	1	1	-	118.37

Exhibit A

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- JP Pct. 3, Pl. 1
Observation No. 1	We noted that 12 of 1,100 transactions contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed.
Recommendation No. 1	Management should ensure that the pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the 6 receipts that contained errors in the allocation of fines, fees, and court costs. In addition, staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

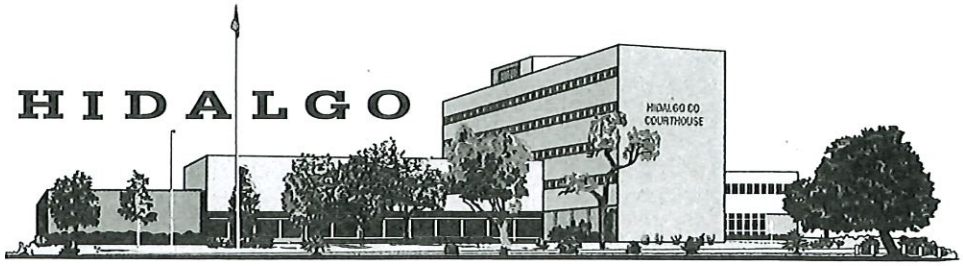
Audit Project	Monthly Fines and Fees Report for May 2019- JP Pct. 3, Pl. 1
Observation No. 2	Copies of the January 2015 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were submitted to the County Auditor's Office.
Recommendation #	Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

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

July 5, 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 May 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 May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 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 voiding 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.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $122,169.61. Based on the 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 56 of 804 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), January 2019 (41), February 2019 (58), March 2019 (78), and April 2019 (74) are pending to be completed.

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 May 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*, 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 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 4 of 22 days were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, the funds were deposited late due 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 ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted that 3 of 18 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, 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 after the daily deposit has been made.

Observation No. 6:
We noted that 10 of 186 online credit card transactions were receipted 2 to 5 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the online credit card transactions were not receipted timely due to an oversight and being under staffed.

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

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

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

Observation No. 7:
We randomly selected 12 of 75 *Scofflaw Release Forms* for the month of May 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The scofflaw collected box, payment type, and/or case disposition/status on the *Scofflaw Release Form* were not consistently filled out.
2. A bond for the outstanding balance should have been posted by a defendant requesting a pre-trial hearing.

According to the Court Coordinator, they did not know about the procedures. The procedures for the Scofflaw Program on the January 9, 2017 letter will be e-mailed to the Court Coordinator.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. A bond for the outstanding balance must be posted by defendants requesting pre-trial hearings.
d. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
e. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
f. A copy of the official county receipt must be attached to the *Scofflaw Release Form*.
g. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

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 July 15, 2019.

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

Respectfully,

María A. Durán

María Arcilia Durán, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-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) JP32-2019-03643 THRU JP32-2019-04425		$ 122,169.61 X10-A
LESS: COST ON DEPOSIT	-	X7
ADD: COST ON DEPOSIT LIQUIDATED	-	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 122,169.61	X3
	122,402.41 (A)	
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~122,401.61~~	
	(232.80)	X4-N
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)	$ 122,169.61 B1	
Add: Previous Month's Bond Overtransfer Sept '15, Oct '16	$ 232.0080 ExB	Unliquidated Bonds
Add: HCSO Monthly "D" Collections Report	-	
	122,402.41 (A)	
Total Remittances Made to County Treasurer	$ ~~122,401.61~~	

PREPARED BY: Dana Rodriguez DATE PREPARED: 06/04/19

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

JUSTICE OF THE PEACE — DATE: 06/04/19

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 LRE-JP004 REVISED: 10/18

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 06/19/2019 06/28/19 7/2/19

HIDALGO COUNTY AUDITOR'S OFFICE JUN 4 2019 RECEIVED

X2

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

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	$ 39,367.46
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	237.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	100.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,805.19
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	590.73
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,378.92
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	1,200.00
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	280.00
Special Fees				1100-341-10-066-000-0-000	1,349.90
Deferred Disposition		C.C.P. Art. 45.051	1,289.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	60.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	354.44
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,121.19
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	485.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	92.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,740.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	561.73
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	2.75
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	45.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23,863.74
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	131	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	786.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,061.88
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,366.92
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,179.94
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,171.46
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	45.55
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	460.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,310.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	564.73
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)	131	GC 51.971 (a)		1100-207-20-000-076-0-00	655.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	3,003.65
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	80.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	4,895.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	74.35
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-066-019-0-000	138.00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	10,198.28
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,358.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,275.00		
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)	25.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	23.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Provable 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	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 122,169.61

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 06/18/19 06/18/19

RECEIVED
JUN 4 2019
HIDALGO COUNTY AUDITOR

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

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	ABC	CCC	CHS	CHSJP	CO	CONST3	CSS	CVCA	DD	DEL	DIS2r	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SOr	STF	SV50	TPDC	TPDS	UTFC	WARr	WFP	TOTAL
LTF $2 should have been assessed.																																										
JP32-2019-04224	T98-2696MO	5/22/19	12/17/98	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 73 MPH/55 MPH	-	17.00	3.00	-	29.00	-	-	15	-	44.48	-	5.00	-	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	3.00	50	-	192.73
JP32-2019-04361	CR99-0301MO	5/30/19	5/27/99	MINOR IN POSSESSION OF ALCOHOLIC BEVERAGE	5	17.00	3.00	-	50.00	-	-	15	-	-	-	-	-	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	116.25
Based on offense type, MVF $0.10 should have been assessed.																																									
JP32-2019-03832	T11-4293MO	5/6/19	8/9/11	DAMAGED WINDSHIELD	-	40.00	3.00	1.00	106.0	-	-	-	-	82.80	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	20	0.60	5.40	-	30.00	-	-	-	3.00	-	50	358.80
JP32-2019-03946	T12-0067MO	5/9/19	11/1/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40.00	3.00	1.00	132.0	-	-	-	-	89.70	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	-	4	20	6	20	0.60	5.40	-	-	-	-	-	-	-	50	388.70
JP32-2019-04135	T13-1475MO	5/20/19	3/2/13	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40.00	3.00	1.00	66.00	-	-	-	-	54.90	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	-	4	20	6	20	0.60	5.40	-	-	-	-	-	-	-	-	237.90
Based on citation appear by date, SCOF $20 should have been assessed.																																									
JP32-2019-04249	T11-4843MO	5/23/19	9/27/11	FAIL MAINTAIN FINANCIAL RESPONSIBILTY	-	40.00	3.00	1.00	175.0	-	-	-	-	96.60	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	-	4	20	6	-	0.60	5.40	-	-	-	-	-	-	-	50	418.60
JP32-2019-04227	T13-5142MO	5/22/19	9/15/13	DRIVING WHILE LICENSE INVALID	-	40.00	3.00	1.00	65.90	-	-	-	-	63.90	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	-	0.60	5.40	-	-	-	-	-	-	-	50	276.90
JP32-2019-04228	T13-6280MO	5/22/19	9/28/13	DRIVING WHILE LICENSE INVALID	-	40.00	3.00	1.00	65.90	-	-	-	-	63.90	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	-	0.60	5.40	-	-	-	-	-	-	-	50	276.90
JP32-2019-04272	T13-3697MO	5/28/19	6/27/13	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	-	40.00	3.00	1.00	50.00	-	-	-	-	59.10	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	-	4	20	6	-	0.60	5.40	-	-	-	-	-	-	-	50	256.10
JP32-2019-04022	T11-4916MO	5/14/19	9/29/11	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 62 MPH/45 MPH	-	40.00	3.00	1.00	25.00	-	-	-	-	61.53	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	-	0.60	5.40	-	30.00	-	-	-	3.00	-	50	266.63
JP32-2019-03717	TR19-2483-J32	5/2/19	12/1/18	No Drivers License - When Unlicensed not CDL(#)	-	40.00	3.00	1.00	65.90	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP32-2019-03663	TR19-4854-J32	5/1/19	12/2/18	Ride, Not Secured by Safety Belt - Driver	-	40.00	3.00	1.00	50.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	152.00
Based on offense date, CSS $0.15 should not have been assessed. Based on offense type, MVF $0.10 should not have been assessed.																																									
JP32-2019-03856	T12-6144MO	5/7/19	11/24/12	ALLOW CHILD (4-14) TO RIDE NOT SECURED BY SAFETY BELT	-	40.00	3.00	1.00	12.50	-	0.15	-	-	67.57	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	20	0.60	5.40	-	30.00	12.5	-	-	3.00	-	50	292.82
JP32-2019-03855	T12-6145MO	5/7/19	11/24/12	ALLOW CHILD (4-14) TO RIDE NOT SECURED BY SAFETY BELT	-	40.00	3.00	1.00	12.50	-	0.15	-	-	67.57	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	20	0.60	5.40	-	30.00	12.5	-	-	3.00	-	50	292.82
Based on citation appear by date, SCOF $20 should have been assessed. In addition, based on offense type, MVF $0.10 should have been assessed.																																									
JP32-2019-04226	T13-2900MO	5/22/19	5/15/13	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40.00	3.00	1.00	-	-	-	-	-	29.10	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	-	4	20	6	-	0.60	5.40	-	-	-	-	-	-	-	-	126.10
DEL was over assessed, should be $26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions.																																									
JP32-2019-03872	T15-3854MLO	5/7/19	5/8/15	DISPLAY EXPIRED LICENSE PLATES	-	40.00	3.00	1.00	-	-	-	-	-	46.50	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	20	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.50
JP32-2019-04160	TR18-7461-J32	5/20/19	6/30/18	Display/Obtain Wrong License Plate	-	40.00	3.00	1.00	-	-	-	-	-	56.70	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	20	0.60	5.40	-	-	-	1.00	1.00	-	-	-	145.70
TPDC and TPDS were split incorrectly, should be TPDC $1 and TPDS $1.																																									
JP32-2019-04234	T14-1145MO	5/23/19	1/25/14	DRIVING WHILE LICENSE INVALID	-	40.00	3.00	1.00	130.0	-	-	-	-	89.73	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	20	0.60	5.40	-	-	-	-	2.00	-	-	50	388.83
Based on offense type and date, CCC $40, CHS $3, CHSJP $1, DPS $5, IDRF $2, JCTF $4, JSF $4, LTF $2, MVF $0.10, SJFC $0.60, SJFS $5.40, TPDC $1, and TPDS $1 should have been assessed. In addition, based on appear by date, SCOF $20 should have been assessed.																																									
JP32-2019-04279	T14-4303MO	5/28/19	6/30/14	DRIVING WHILE LICENSE INVALID	-	-	-	-	131.8	-	-	-	-	63.54	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	50	275.34
DEL was under assessed, should be $88.80. Please call Auditor's Office for instructions.																																									
JP32-2019-04047	TR15-1699-J32	5/14/19	9/16/15	Fail to Maintain Financial Responsibility (#)	-	40.00	3.00	1.00	177.0	-	-	-	-	88.20	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	4	20	6	20	0.60	5.40	-	-	-	1.00	1.00	-	-	-	384.20

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	ABC	CCC	CHS	CHSJP	CO	CONST3	CSS	CVCA	DD	DEL	DIS2r	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SOr	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFP	TOTAL
TPDS was over assessed by $1.																																										
JP32-2019-03723	T14-1953MO	5/2/19	3/22/14	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40.00	3.00	1.00	132.0	5	-	-	-	81.63	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20	0.60	5.40	-	-	-	1.00	2.00	-	-	50	353.73
Based on appear by date, SCOF $20 should be assessed.																																									
JP32-2019-04253	TR17-3438-J32	5/23/19	2/8/17	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	-	40.00	3.00	1.00	62.57	-	-	-	-	39.47	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	171.04
JP32-2019-03702	TR17-2399-J32	5/2/19	3/5/16	Fail to Maintain Financial Responsibility (#)	-	40.00	3.00	1.00	175.0	-	-	-	-	73.20	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	317.20
JP32-2019-04252	TR17-3437-J32	5/23/19	2/8/17	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	-	40.00	3.00	1.00	66.50	-	-	-	-	40.68	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	176.28
JP32-2019-03701	TR17-2398-J32	5/2/19	3/5/16	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	38.37	-	-	-	-	42.33	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	182.80
JP32-2019-04111	TR17-7613-J32	5/17/19	6/22/17	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	30.00	-	-	-	-	39.63	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	171.73
JP32-2019-04204	TR19-1805-J32	5/21/19	12/26/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	40.00	3.00	1.00	175.0	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	244.00
JP32-2019-03758	TR19-1828-J32	5/3/19	12/31/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	40.00	3.00	1.00	175.0	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	244.00
JP32-2019-03756	TR19-1827-J32	5/3/19	12/31/18	No Drivers License - When Unlicensed not CDL(#)	-	40.00	3.00	1.00	65.90	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP32-2019-04121	TR19-5329-J32	5/17/19	10/9/18	No Drivers License - When Unlicensed not CDL(#)	-	40.00	3.00	1.00	65.90	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP32-2019-04122	TR18-2844-J32	5/17/19	3/12/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	30.63	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	132.73
JP32-2019-04206	TR19-1804-J32	5/21/19	12/26/18	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	39.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	141.10
WARr was under assessed by $25. Based on citation appear by date, SCOF $20 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																									
JP32-2019-04337	TR17-10432-J32	5/29/19	9/23/17	Ride, Not Secured by Safety Belt - Driver	-	40.00	3.00	1.00	25.00	-	-	-	-	53.10	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	25	-	205.10
DEL was over assessed, should be $36.63. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions.																																									
JP32-2019-03732	TR18-7587-J32	5/2/19	4/30/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	-	40.00	3.00	1.00	-	-	-	-	-	52.50	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	174.60
Based on offense type, MVF $0.10 should not have been assessed.																																									
JP32-2019-04184	TR18-13469-J32	5/21/19	11/6/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	40.00	3.00	1.00	99.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	221.10
JP32-2019-03658	CRNT19-0045-J32	5/1/19	2/2/19	Use Of Portable Wireless Comm Device For Electronic Messaging	-	40.00	3.00	1.00	-	-	-	-	99	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	5	30.00	-	1.00	1.00	3.00	-	-	201.10
JP32-2019-04133	TR19-4423-J32	5/20/19	4/13/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	40.00	3.00	1.00	99.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	201.10

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	ABC	CCC	CHS	CHSJP	CO	CONST3	CSS	CVCA	DD	DEL	DIS2r	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SOr	STF	SV50	TPDC	TPDS	UTFC	WARr	WFP	TOTAL
Based on offense type, MVF $0.10 should not have been assessed.																																									
JP32-2019-03984	TR19-4588-J32	5/13/19	4/19/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	40.00	3.00	1.00	99.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	201.10
JP32-2019-04117	TR19-4835-J32	5/17/19	4/24/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	40.00	3.00	1.00	99.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	201.10
Based on the first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																								
JP32-2019-03697	TR19-4593-J32	5/2/19	4/18/19	FAIL TO CONTROL SPEED (#)	-	29.17	2.19	0.73	-	-	-	-	-	-	-	-	3.65	-	-	1.46	-	-	2.92	2.92	2	0.05	-	-	-	-	0.44	3.94	-	21.88	-	0.73	0.73	2.19	-	-	75.00
Please scan Judgment/Motion to Dismiss into case.																																								
JP32-2019-03903	TR19-4226-J32	5/8/19	4/4/19	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00
CO was split incorrectly, should be CO $25 and SV50 $25.																																								
JP32-2019-04261	TR19-4580-J32	5/24/19	4/19/19	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	-	40.00	3.00	1.00	50.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	152.00
JP32-2019-04289	TR19-4652-J32	5/28/19	4/19/19	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	-	40.00	3.00	1.00	50.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	152.00
CCC $40 was over assessed.																																								
JP32-2019-04341	TR19-5010-J32	5/29/19	4/28/19	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	40.67	3.00	1.00	-	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	-	-	3.00	-	-	100.77
JP32-2019-04271	TR19-2741-J32	5/28/19	2/24/19	Speeding 10 percent or more above posted speed limit	-	40.90	3.00	1.00	-	-	-	-	-	-	-	-	5	-	-	-	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	23.10	-	-	-	-	-	-	89.00
DPSr $5 should have been assessed, based on citation complaint.																																								
JP32-2019-04200	TR19-5374-J32	5/21/19	5/9/19	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	57.00	-	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	154.10
Please enter disposition date.																																								
JP32-2019-03859	TR18-3316-J32	5/7/19	3/28/18	Disregard Stop Sign(#)	-	40.00	3.00	1.00	52.90	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20	0.60	5.40	-	30.00	-	1.00	1.00	3.00	50	-	225.00
JP32-2019-04092	TR18-13110-J32	5/16/19	11/29/18	No Drivers License - When Unlicensed not CDL(#)	-	40.00	3.00	1.00	65.90	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20	0.60	5.40	-	-	-	1.00	1.00	-	-	-	155.00
JP32-2019-04306	TR19-4795-J32	5/28/19	4/27/19	No Drivers License - When Unlicensed not CDL(#)	-	40.00	3.00	1.00	65.90	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	135.00
JP32-2019-04369	TR19-4664-J32	5/30/19	4/17/19	Ride, Not Secured By Safety Belt-Passenger (When Required)	-	40.00	3.00	1.00	0.10	-	-	-	-	-	-	-	5	10	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	112.10
JP32-2019-04119	TR19-3510-J32	5/17/19	3/18/19	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5	10	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	112.10
JP32-2019-03696	TR19-4162-J32	5/2/19	4/4/19	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5	10	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	112.10

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	ABC	CCC	CHS	CHSJP	CO	CONST3	CSS	CVCA	DD	DEL	DIS2r	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC OMNIS	OMNIV	SCOF	SJFC	SJFS	SOr	STF	SV50	TPDC	TPDS	UTFC	WARr	WFP	TOTAL
Please enter disposition date.																																									
JP32-2019-04087	TR19-4450-J32	5/16/19	4/12/19	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5	10	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	112.10
JP32-2019-04214	TR19-4805-J32	5/22/19	4/22/19	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5	10	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	112.10
JP32-2019-03887	TR19-4815-J32	5/8/19	4/26/19	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5	10	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	112.10
JP32-2019-04311	TR19-4926-J32	5/28/19	4/26/19	Speeding 10 percent or more above posted speed limit	-	40.00	3.00	1.00	45.00	-	-	-	-	-	-	-	5	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	1.00	1.00	3.00	-	-	147.10

Justice of the Peace Juan "J. J." Peña
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of May 31, 2019

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

EXHIBIT B

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019
Observation No. 1	We noted that 74 of 952 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), January 2019 (41), February 2019 (58), March 2019 (78), and April 2019 (74) 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 May 2019
Observation No. 2	Copies of the January 2014 through June 2014 and September 2014 through May 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 May 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**

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

July 5, 2019

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

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

Dear Judge Espinoza:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- 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.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $178,730.27. Based on the 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 34 of 1,447 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 October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), August 2017 (3), April 2018 (7), May 2018 (22), June 2018 (48), July 2018 (28), August 2018 (1), and April 2019 (26) are pending to be completed. According to staff, they will attempt to check the fines, fees, and court costs prior to issuing receipts.

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

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in *Odyssey*.
- Staff should ensure that adjustments are entered in *Odyssey* within three days of notification.

Observation No. 2:

Copies of the February 2013, September 2013, May 2014, and September 2014 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, an incorrect copy of the January 2014 OCA Report was submitted to the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
We noted that a $400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014.

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

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

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

Observation No. 4:
We noted that 5 cash bonds (see Exhibit B) posted September 2015 through March 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance 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. 5:
We noted that 1 of 1 kiosk credit card transaction was receipted 8 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 kiosk 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.

Observation No. 6:
We noted that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace distributes payments received through the mail to staff to receipt.

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

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

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

Observation No. 7:
We randomly selected 10 of 88 *Scofflaw Release Forms* for the month of May 2019. We noted that the procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* was not scanned and entered in Odyssey.
2. The payment type and/or case disposition/status on the *Scofflaw Release Forms* were not consistently completed.
3. The Judge's signature was missing when outstanding amounts were lowered.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form*.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

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

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2019-06920 THRU JP41-2019-08263 — $ 178,730.27 ✓ x9-a,

LESS: COST ON DEPOSIT — 0.00 - x7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 0.00 - x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — ~~$ 178,730.27~~ 179,798.27 (A) x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~178,730.27~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (1068.00) ~~0.00~~ x4-a,14

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 178,730.27	B1 ✓	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00	Ex.B ✓	
Add: HCSO Monthly "D" Collections Report	0.00		
	179,798.27	(A)	
Total Remittances Made to County Treasurer	$ ~~178,730.27~~		

PREPARED BY: [signature] DATE: 6/6/19

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6.18.2019 7/2/19
7/6/19

[signature] JUSTICE OF THE PEACE — 6-6-19 DATE

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

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

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

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		~~1200-351-10-067-000-0-000~~	$ 55,490.26	X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	570.36	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		~~1100-207-30-000-010-0-000~~	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,602.36	X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		~~1245-341-10-067-000-0-000~~	859.48	X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,469.80	X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	174.35 ~~174.36~~	
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	43.59	
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,836.00	
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	220.00	
Special Fees				~~1100-341-10-067-000-0-000~~	2,275.66	
Deferred Disposition		C.C.P. Art. 45.051	1,945.66			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	330.00			
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	515.06	
Traffic Fee ($3)		T.R.C. 542.403		~~1100-341-10-067-000-0-000~~	1,329.77	
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	113.41	
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-	
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,940.00	
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	802.56	
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	217.95	
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50	
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00	
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	34,589.08	X10
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$30)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00	
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00	
Correctional Managment Institute of Texas Fund ($.50)	3	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50	
Indigent legal Services Fee-JP ($6)	272	Govt. Code Sec. 101.141(2) (B		1100-207-20-000-004-0-000	1,633.47	
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,267.81	
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,433.79	
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,605.82	
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,688.05	
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	66.09	
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15	
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-	
Electronic Filing Fee - Civil ($10)	4	GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,722.44	
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	803.56	
Texas Home Visiting Program Contribution ($5)	272	HSC 191.0048/LGC 118.018 (c		1100-207-20-000-074-0-000	-	
Judicial & Court Personnel Training Fund-Civil ($5)	~~272.24~~	GC 51.971 (a)		1100-207-20-000-076-0-000	1,361.22	
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			4052.70 ~~3,952.70~~	
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000		
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-	
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-	
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	235.00	
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	70.00	
Precinct #2				1100-342-10-292-000-0-000	675.00	
Precinct #3				1100-342-10-293-000-0-000	150.00	
Precinct #4				1100-342-10-294-000-0-000	13,035.00 ~~13,135.00~~	
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	-	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	15.00	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees/Out of County Service Fees DUE TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				~~1100-202-00-000-013-0-000~~	112.10	X3-a
Due to Others				~~1100-202-00-000-013-0-000~~	-	
Restitution				~~1100-202-00-000-013-0-000~~	-	
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		~~1100-202-00-067-019-0-000~~	-	
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	12,373.76	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,057.86	
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-			
Debt Claim Fee(Justice Court Filing Fee)($25)		LGC 118.121/118.122	6,806.11			
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)	165.00			
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50.00			
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	36.75			
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 $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	46.00	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	4.00	
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	32.76	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 178,730.27	

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6.18.2019 6/18/19

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 08/18

X+1, X2

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Disp/Judgment Date	CCC	CFF	CHS	CHSJF	CO	CRF	DD	DEL	DPS	DPSr	DSCr	EFF	IDRF	IND	JCPTC	JCTF	JSF	JURY	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	UTFC	WARr	WFPR	Receipted Amount
Based on the case comments, the payment should be refunded.																																						
JP41-2019-07380	SC18-0233-J41	5/13/2019			02/05/2019	-	6.11	-	-	-	-	-	-	-	-	-	2.44	-	1.47	1.22	-	-	10.76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
Based on offense, MVF should be assessed.																																						
JP41-2019-07120	E10-01-1270	5/6/2019	1/8/2010	DRIVING WHILE LICENSE SUSPENDED	05/06/2019	40	-	3	1	166	-	-	90.9	5	-	-	-	2	-	-	4	4	-	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	50	393.9
JP41-2019-07905	E10-05-877	5/23/2019	5/20/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	05/23/2019	40	-	3	1	66	-	-	60.9	-	-	-	-	2	-	-	4	4	-	2	-	20	0.6	5.4	5	-	-	-	-	-	-	-	50	263.9
JP41-2019-07274	E11-03-750	5/9/2019	3/4/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	05/09/2019	40	-	3	1	166	-	-	90.9	5	-	-	-	2	-	-	4	4	-	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	50	393.9
TPDC and TPDS should be split $1.00 each.																																						
JP41-2019-07448	E14-02-429	5/14/2019	2/7/2014	NO VALID TEXAS DRIVER'S LICENSE	05/14/2019	40	-	3	1	190.9	-	-	99	-	-	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	5	-	-	-	-	2	-	-	50	429
LTF should be assessed.																																						
JP41-2019-07692	TR18-9512-J41	5/20/2019	7/9/2018	Speeding 10 percent or more above posted speed limit	07/20/2018	-	-	-	-	54.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	74.9
JP41-2019-07410	TR19-4662-J41	5/14/2019	3/12/2019	Speeding 10 percent or more above posted speed limit	05/14/2019	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
JP41-2019-07811	TR19-5060-J41	5/22/2019	3/22/2019	Failure To Signal Lane Change	05/22/2019	-	-	-	-	77.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77.9
Case should have been closed on 11/27/2018. Adjust SCOF to refunds.																																						
JP41-2019-08190	TR18-12887-J41	5/30/2019	9/14/2018	Driving While License Invalid - DL	05/30/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	20
Based on offense, STF and UTFC should NOT be assessed.																																						
JP41-2019-07866	TR18-15059-J41	5/23/2019	10/22/2018	Endorsement Violation - CMV	05/23/2019	40	-	3	1	125	-	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	-	-	30	-	1	1	3	-	-	247.1
JP41-2019-08185	TR19-7153-J41	5/30/2019	5/4/2019	Operate All Terrain Vehicle on Public Roadway		40	-	3	1	-	-	-	-	-	-	10	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	5	30	-	1	1	3	-	-	112.1
JP41-2019-07164	TR19-7063-J41	5/7/2019	5/6/2019	Operate Unregistered Motor Vehicle	05/07/2019	40	-	3	1	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	-	0.6	5.4	-	-	30	-	1	1	3	-	-	102
Based on offense, CRF and county fine should be split 50% each.																																						
JP41-2019-08183	TR19-3554-J41	5/30/2019	2/20/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	05/30/2019	40	-	3	1	-	2.9	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	-	30	-	1	1	3	-	-	105
JP41-2019-07525	TR19-5188-J41	5/16/2019	3/14/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	05/16/2019	40	-	3	1	12.4	12.5	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	-	30	-	1	1	3	-	-	127
JP41-2019-07213	TR19-5915-J41	5/8/2019	4/5/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	05/08/2019	40	-	3	1	-	2.9	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	-	30	-	1	1	3	-	-	105
JP41-2019-08085	TR19-6249-J41	5/29/2019	4/14/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"		40	-	3	1	7.9	-	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	-	30	-	1	1	3	-	-	110

Exhibit A

CCC and STF were under assessed.

JP41-2019-08097	TR19-6818-J41	5/29/2019	4/20/2019	FAIL TO CONTROL SPEED (#)		39.95	-	3	1	-	-	47.97	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	-	29.98	-	1	1	3	-	-	150
Based on offense, MVF, STF, and UTFC should NOT be assessed.																																												
JP41-2019-07006	TR19-6492-J41	5/2/2019	4/23/2019	GARBAGE REFUSE AND OTHER WASTE CONDITIONS	05/02/2019	40	-	3	1	25	-	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	-	30	-	1	1	3	-	-	127.1
Based on offense, CRF and county fine should be split 50% each.																																												
JP41-2019-07964	TR19-6581-J41	5/24/2019	4/25/2019	Safety Belt, Child <17, Required to be Secured by in Pass VEH		40	-	3	1	-	23	-	-	-	5	-	-	2	-	-	4	4	-	2	-	-	0.6	5.4	-	-	30	-	1	1	3	-	-	125
Based on the disposition date, time payment should be assessed.																																												
JP41-2019-07134	E04-04-139	5/7/2019	3/30/2004	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 70 MPH/45 MPH	11/15/2005	40	-	3	-	150	-	-	92.1	5	-	-	-	-	-	-	4	-	-	2	-	20	-	-	-	-	30	-	-	-	3	-	50	399.1
JP41-2019-07778	E04-04-501	5/21/2019	4/8/2004	NO SAFETY BELT	11/03/2005	40	-	3	-	50	-	-	62.1	5	-	-	-	-	-	-	4	-	-	2	-	20	-	-	-	-	30	-	-	-	3	-	50	269.1
JP41-2019-07094	E05-05-70	5/6/2019	4/10/2005	NO SAFETY BELT	06/01/2005	40	-	3	-	50	-	-	62.1	5	-	-	-	-	-	-	4	-	-	2	-	20	-	-	-	-	30	-	-	-	3	-	50	269.1
JP41-2019-07731	E05-06-376	5/20/2019	5/31/2005	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 55 MPH/45 MPH	03/20/2006	40	-	3	-	105	-	-	78.6	5	-	-	-	-	-	-	4	-	-	2	-	20	-	-	-	-	30	-	-	-	3	-	50	340.6
JP41-2019-07291	E06-11-443	5/10/2019	11/2/2006	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 69 MPH/55 MPH	05/14/2008	40	-	3	1	117	-	-	84.9	5	-	-	-	-	-	-	4	4	-	2	-	20	0.6	3.4	-	-	30	-	-	-	3	-	50	367.9
JP41-2019-08014	E09-01-1160	5/28/2019	12/14/2008	DISPLAY EXPIRED LICENSE PLATES	11/06/2009	40	-	3	1	141	-	-	83.4	5	-	-	-	2	-	-	4	4	-	2	-	20	0.6	5.4	-	-	-	-	-	-	-	50	-	361.4
JP41-2019-08136	TR19-4167-J41	5/29/2019	3/2/2019	No Drivers License - When Unlicensed not CDL(#)	03/25/2019	40	-	3	1	50.9	-	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	0.6	5.4	-	-	-	-	1	1	-	-	-	120
Delinquent was under assessed $29.40.																																												
JP41-2019-07091	E08-02-972	5/6/2019	2/12/2008	DISREGARD STOP SIGN	05/06/2019	40	-	3	1	57.4	-	-	30	5	-	-	-	2	-	-	4	4	-	2	-	20	0.6	5.4	-	-	30	-	-	-	3	-	50	257.4
Delinquent was over assessed $1.32.																																												
JP41-2019-07931	TR17-4567-J41	5/24/2019	6/8/2017	Speeding 10 percent or more above posted speed limit	05/24/2019	40	-	3	1	61.2	-	-	56.7	-	5	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	-	-	30	-	1	1	3	-	-	240
Delinquent was under assessed $0.18.																																												
JP41-2019-08212	TR18-2807-J41	5/31/2019	2/22/2018	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	05/31/2019	40	-	3	1	12.88	12.89	-	44.13	-	5	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	-	-	30	-	1	1	3	-	-	192
Delinquent was over assessed $17.31.																																												
JP41-2019-07759	TR18-3992-J41	5/21/2019	3/13/2018	AFFIX UNAUTHORIZED SUNSCREENING DEVICE TO MOTOR VEHICLE	05/21/2019	40	-	3	1	2.9	-	-	60	-	5	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	-	-	30	-	1	1	3	-	-	185
Delinquent was over assessed $23.08.																																												
JP41-2019-07163	TR18-8305-J41	5/7/2019	6/10/2018	Fail to Maintain Financial Responsibility (#)		40	-	3	1	75	-	-	79.2	-	-	-	-	2	-	-	4	4	-	2	-	20	0.6	5.4	-	5	-	-	1	1	-	-	-	243.2
Delinquent was under assessed $5.77.																																												
JP41-2019-08128	TR18-8929-J41	5/29/2019	6/30/2018	No Drivers License - When Unlicensed not CDL(#)	05/29/2019	40	-	3	1	90.9	-	-	46.5	-	5	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	-	-	-	-	1	1	-	-	-	226.5

Delinquent was under assessed $5.77.

JP41-2019-07071	TR18-9828-J41	5/6/2019	7/17/2018	No Drivers License - When Unlicensed not CDL(#)	05/06/2019	40	-	3	1	90.9	-	-	46.5	-	5	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	-	-	-	-	1	1	-	-	-	226.5
JP41-2019-07070	TR18-9827-J41	5/6/2019	7/17/2018	Speeding 10 percent or more above posted speed limit	05/06/2019	40	-	3	1	66.9	-	-	49.2	-	5	-	-	2	-	-	4	4	-	2	0.1	20	0.6	5.4	-	-	30	-	1	1	3	-	-	238.2

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

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

EXHIBIT B

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- JP PCT. 4, Pl.1
Observation No. 1	We noted that 34 of 1,447 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 October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), August 2017 (3), April 2018 (7), May 2018 (22), June 2018 (48), July 2018 (28), August 2018 (1), and April 2019 (26) 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 pending adjustments.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- JP PCT. 4, Pl.1
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, an incorrect copy of the January 2014 OCA Report was submitted to the County Auditor's Office.
Recommendation No. 2	Management should ensure that a properly completed OCA Report is submitted to the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- JP PCT. 4, Pl.1
Observation No. 3	We noted that a $400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant.
Recommendation No. 3	Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.
GOAL/ACTION ITEM:	Forward the appeal bond to the County Clerk's Office or refund the defendant.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019- JP PCT. 4, Pl.1
Observation No. 4	We noted that 5 cash bonds posted September 2015 through March 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation No. 4	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	Liquidate the 5 cash bonds.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

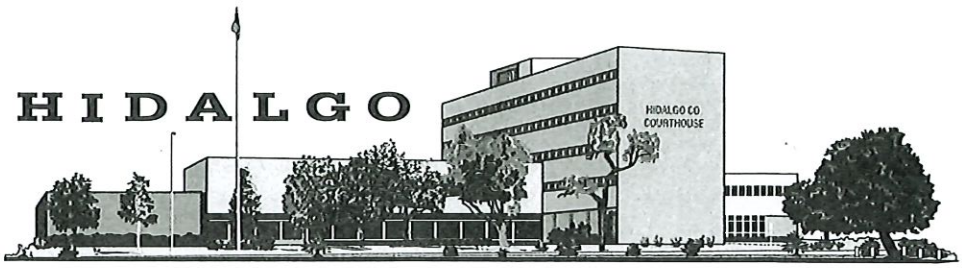
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 5, 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 May 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 May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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, 20017 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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- 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.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $43,321.41. Based on the 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 71 of 378 transactions contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for April 2015 (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), January 2019 (112), February 2019 (103), March 2019 (107), and April 2019 (75) 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. 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:
We noted that 4 of 71 transactions that contained errors (see Observation No. 1) did not have the disposition date (judgment date) entered in *Odyssey*. Consequently, the time payment fee was not assessed. In addition, the time payment fee was not assessed for 21 of 71 transactions since the disposition date was not entered in *Odyssey*. According to the Court Coordinator, the Information Technology Department will be training staff.

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 (judgment date) is entered in *Odyssey*.

Observation No. 3:
Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through May 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of the April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 OCA Reports were submitted to the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. In addition, the County Auditor's Office determined that the OCA Reports are incorrect since the jail time activity and pending adjustments were not entered in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 4:
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. 5:
We noted that 7 of 22 Close-out Reports were submitted to the County Treasurer's Office 2 to 7 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted timely since they were under staffed.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-out Report. 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 3 of 49 online credit card transactions were receipted 2 to 3 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 online credit card transactions were not receipted timely due to being under staffed.

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

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

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

Observation No. 7:
We noted that 21 of 22 deposit slips did not contain the receipt sequence for which the deposit was being made on the face of the deposit slip. According to the Court Coordinator, the receipt sequence was not noted on the face of the deposit slip due to an oversight.

Pursuant to the County Auditor's Office Cash Handling Guidelines and Procedures, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to prepare detailed deposit slips prevents receipt transactions from being easily identified, traced, and corrected.

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

Observation No. 8:
We noted that a mail log was not prepared when mail-in payments were not received to document that no mail-in payments were received. In addition, the mail logs did not contain the signature of the individual who is responsible for verifying that an official County receipt was issued for each mail-in payment. According to the Court Coordinator, he will implement turning in a mail log that reads "No Collections" for the days that they do not receive collections for and will re-train staff in verifying mail logs.

The County Auditor's Office requires that mail be opened and listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification. A mail log should be prepared even if there are no mail-in payments to document that no mail-in payments were received.

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

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

Observation No. 9:
We noted that collections for 2 of 22 days were deposited at the bank 4 to 5 days after the collections were receipted. According to the Court Coordinator, the deposits were not made on a timely basis due to being closed one day and due to an oversight on the other day.

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

Observation No. 10:
We noted that Part III *Acknowledgment and Approval* on some of the Cashier's Daily Close-out Reports were missing the signature of the witness. In addition, we noted that the deposit slip number was not always noted on Part IV *Summary of Deposits* of the Close-out Report. According to the Court Coordinator, the Close-out Reports were not filled out completely due to an oversight.

Pursuant to the "Cash Handling Guidelines and Procedures," cashiers must reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Cashier's Daily Close-out Report. Both the cashier and the witness must sign under Part III *Acknowledgment and Approval* to document their responsibility for this verification. In addition, the deposit slip number must be documented in Part IV *Summary of Deposits* of the Close-Out Report.

Failure to ensure that the Close-out Report is properly completely may increase the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the Close-out Report is properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" for the minimum procedures to be implemented when preparing the daily Close-out Report.

Observation No. 11:
We randomly selected 10 of 29 *Scofflaw Release Forms* for the month of May 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Forms* were not consistently scanned and attached to *Odyssey.*
2. The Scofflaw Collected box, payment type, and/or case disposition/status of the *Scofflaw Release Forms* were not consistently filled out properly.

In addition, we noted that 1 of 10 *Scofflaw Release Forms* was completely blank. According to the Court Coordinator, the scofflaw procedures were not followed, in error.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form.*
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form.*
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form.*
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

Observation No. 12:
We noted that the May 2019 *Monthly Report* was submitted 2 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly* Report was not submitted on a timely basis due to being under staffed.

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

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

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 Friday, July 19, 2019.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I at (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 CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: *Monthly Report,* Exhibit A, Exhibit B, and Action Plans

cc: Mr. Valde Guerra, County Executive Officer

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

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2019-01926 -0- THRU JP42-2019-02301 -0-

43,321.41 ✓
$ ~~43,230.66~~ X10-1

LESS: COST ON DEPOSIT — - X7✓

ADD: COST ON DEPOSIT LIQUIDATED — - X7✓

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

43,321.41 X3✓
$ ~~43,230.66~~
46,912.41 (A) ✓

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

$ ~~43,321.41~~

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

(3,591.00) X4-E✓
~~(90.75)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 43,321.41 B1✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Dec '13, May '15-Dec '15, and Feb '16 through Oct '16	3,591.00 ~~$0.00~~ Ex B.✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
	# 46,912.41 (A)	
Total Remittances Made to County Treasuerer	$ ~~43,321.41~~	

PREPARED BY: David Rodriguez DATE PREPARED: 6-7-19

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

RECEIVED
JUN 7 2019
HIDALGO COUNTY AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 06/20/2019 6/7/19

[signature] JUSTICE OF THE PEACE 6-7-19 DATE

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

X2

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

Judge: Homero A. Jasso — PBC — City: EDINBURG, TX
Precinct No. 4 Place No. 2 — 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:					11,157.18
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~11,147.18~~ -
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	125.00 ~~100.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	300.00 ~~72.00~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	548.53
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	174.15
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	719.40
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	417.00
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	-
Special Fees				1100-341-10-068-000-0-000	12.31
Deferred Disposition		C.C.P. Art. 45.051	12.31		
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	104.46
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	254.27
Child Safety ($20-$25)		C.C.P. Art. 102.014 (o)		1100-341-10-060-011-0-000	176.89 ~~301.89~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,285.84
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	160.04
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	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.60
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	28.47
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	7,183.38
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	85.40
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.39
Correctional Managment Institute of Texas Fund ($.50)	141	CCP Art. 102.075		1100-207-20-000-029-0-000	1.85
Indigent legal Services Fee-JP ($6)	-	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	846.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,411.86
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	696.67
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	932.49
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	340.37
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.56
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,410.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	162.04
Texas Home Visiting Program Contribution ($5)	141	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	-2	GC 51.971 (a)		1100-207-20-000-076-0-000	705.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	751.39 ~~801.39~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	5.00 ~~15.00~~
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	5.00 -
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	133.98
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	2,467.92
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	6.93
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-068-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	4,886.04
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,591.50 ~~3,583.75~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	3,500.00		
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)			10.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~2.25~~		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(e)4	20.00		
Birth Certificates ($22 each)		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	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 43,321.41 ~~43,230.66~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature] 7/1/19
DATE: 06/20/2019 7/2/19

RECEIVED
JUN 7 2019
HIDALGO COUNTY AUDITOR'S OFFICE

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

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of May 31, 2019

CONST4 WFPREC42

Recpt	Cause #	Date	Off Date	Charge Off Description	AA	ARRI	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CSF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPW	UTFC	WARr	WFSO	TOTAL
Based on offense type, CJP $5 and LEMI $0.50 should not have been assessed. In addition, Arrest fee should not be assessed. Please assess fee to proper law enforcement agency																																											
JP42-2019-01955	T99-2226J42	5/6/19	2/11/99	ILLEGAL PARKED(HANDICAPP)	-	5	17.00	3.00	-	5	-	41.50	-	-	-	-	15	-	-	-	5	-	0.25	1.00	-	-	0.5	-	-	-	20.00	-	-	-	-	-	-	-	-	-	3.00	-	-	-	116.25
JCD $0.25 was over assessed. In addition, based on disposition date, TP $25 should not have been assessed.																																											
JP42-2019-02212	JP01-01-100	5/23/19	1/8/01	IMPROPER LY PARKED	-	-	17.00	3.00	-	-	-	157.5	-	-	-	-	15	-	-	-	5	-	0.50	2.00	-	-	-	2	-	-	20.00	-	-	5.00	-	-	25	-	-	-	3.00	-	-	50	305.00
Based on disposition date, TP $25 should not have been assessed.																																											
JP42-2019-02241	JP01-09-247	5/28/19	9/6/01	NO SAFETY BELT	-	-	17.00	3.00	-	-	0.50	-	-	-	-	-	15	-	5.00	-	5	-	0.50	2.00	-	-	-	2	-	-	20.00	-	-	-	-	-	25	-	-	-	3.00	-	50.00	-	148.00
Based on the first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																											
JP42-2019-01929	JP03-03-1121	5/1/19	3/30/03	SPEEDING	-	-	6.12	1.08	-	-	0.18	122.0	-	-	-	-	5.4	-	-	-	1.80	-	0.18	0.72	1.44	-	-	2	-	-	7.20	-	-	1.80	-	-	-	-	-	-	1.08	-	-	-	151.00
JP42-2019-01928	JP03-03-1122	5/1/19	3/30/03	NO LIABILITY INSUR	-	-	5.65	1.00	-	-	0.17	225.0	-	-	-	-	5.0	-	-	-	1.67	-	0.17	0.67	1.33	-	-	2	-	-	6.67	-	-	1.67	-	-	-	-	-	-	-	-	-	-	251.00
JP42-2019-02168	TR17-4094-J42	5/21/19	7/20/17	NO DRIVER LICENSE WHEN UNL	-	-	11.40	0.85	0.28	-	-	65.90	-	-	-	-	-	32.10	-	1.42	-	0.57	-	-	1.14	1.14	-	2	0.03	-	20.00	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	-	139.10
JP42-2019-01962	TR17-5008-J42	5/6/19	8/11/17	No Drivers License - When Unl	-	-	11.40	0.85	0.28	-	-	65.90	1.42	-	-	-	-	32.10	-	-	-	0.57	-	-	1.14	1.14	-	2	0.03	-	20.00	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	-	139.10
JP42-2019-02169	TR17-4095-J42	5/21/19	7/20/17	SAFETY SEAT SYS,CHILD PASS,CHIL D<8	-	-	20.84	1.56	0.52	-	-	12.50	-	12.5	-	-	-	29.73	-	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	-	-	-	128.83
JP42-2019-02246	TR18-5082-J42	5/28/19	9/19/18	No Drivers License - When Unl	-	-	11.40	0.85	0.28	-	-	65.90	-	-	-	-	-	32.10	-	1.42	-	0.57	-	-	1.14	1.14	-	2	0.03	-	20.00	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	-	139.10
JP42-2019-02060	TR19-0085-J42	5/10/19	12/26/18	No Drivers License - When Unl	-	-	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
JP42-2019-01983	TR18-6331-J42	5/7/19	12/6/18	SAFETY SEAT SYS,CHILD PASS,CHIL D<8	-	-	20.84	1.56	0.52	-	-	12.50	-	12.5	-	-	-	-	-	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	-	-	-	99.10
JP42-2019-02106	TR18-5615-J42	5/15/19	10/19/18	Speeding 10 percent or more OPERATION OF VEH WITH	-	-	-	-	-	-	-	35.04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39.04
JP42-2019-02133	TR19-0380-J42	5/17/19	2/13/19	EXPIRED LICENSE PLATE	-	-	11.34	0.85	0.28	-	-	52.90	-	-	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	-	2	-	-	-	0.17	1.53	-	-	-	-	0.28	0.28	-	-	-	-	-	73.90

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of May 31, 2019

														CONST4																												WFPREC42		
Recpt	Cause #	Date	Off Date	Charge Off Description	AA	ARRI	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CSF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPW	UTFC	WARr		WFSO	TOTAL
Based on the first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																											
JP42-2019-02278	TR19-0620-J42	5/31/19	3/18/19	Ride, Not Secured by Safety Belt - Driver	-	-	20.80	1.56	0.52	-	-	50.00	-	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	-	2	-	-	-	0.31	2.81	-	-	15.60	-	0.52	0.52	-	1.56	-	-	-	104.00
Based on the first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																											
JP42-2019-02080	TR19-0445-J42	5/13/19	2/28/19	No Drivers License - When Unlicensed not CDL(#)	-	-	11.40	0.85	0.28	-	-	20.90	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	-	0.03	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	-	40.00
JP42-2019-02243	TR19-0595-J42	5/28/19	3/24/19	No Drivers License - When Unlicensed not CDL(#)	-	-	11.40	0.85	0.28	-	-	26.40	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	-	0.03	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	-	45.50
JP42-2019-02217	TR19-0363-J42	5/24/19	2/12/19	Speeding 10 percent or more	-	-	19.20	1.44	0.48	-	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	-	2	0.05	-	-	0.29	2.59	-	-	14.35	-	0.48	0.48	-	1.44	-	-	-	50.00
JP42-2019-02264	TR19-0059-J42	5/30/19	12/30/18	No Drivers License - When Unl	-	-	11.40	0.85	0.28	-	-	24.40	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	-	0.03	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	-	43.50
Based on disposition date, TP $25 should have been assessed.																																											
JP42-2019-02088	JP05-03-444	5/14/19	3/2/05	NO SAFETY BELT	-	-	40.00	3.00	-	-	-	50.00	-	-	-	-	-	62.10	5.00	-	-	-	-	-	4.00	-	-	2	-	-	20.00	-	-	-	-	30.00	-	-	-	-	3.00	-	50.00	-	269.10
JP42-2019-02059	TR19-0331-J42	5/10/19	1/24/19	No Drivers License - When Unl	-	-	-	-	-	-	-	15.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21.00
AA $10 should not have been assessed. Based on the first payment date, TP $25 should have been assessed. In addition, based on the number of payments LTF was under assessed by $2. In addition, please verify disposition date																																											
JP42-2019-02094	JP07-05-014	5/14/19	4/14/07	MINOR IN POSSESSION OF ALCOHOLB EV	10	-	-	-	-	-	-	100.0	-	-	-	-	-	54.00	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	50.0	-	-	234.00
Based on the first payment date, TP $25 should have been assessed. In addition, based on the number of payments LTF was under assessed by $2. In addition, please verify disposition date.																																											
JP42-2019-02137	TR17-6959-J42	5/17/19	12/23/17	Back so as to Interfere/ Without Safety	-	-	40.00	3.00	1.00	-	-	99.90	-	-	-	-	-	66.30	-	5.00	-	2.00	-	-	4.00	4.00	-	1	0.10	-	20.00	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	-	-	287.30
Based on offense type, CHSJP $1, JSF $4, SJFC $0.60, SJFS $3.40. In addition, based on disposition date, TP $25 should have been assessed																																											
JP42-2019-02065	JP03-11-214	5/10/19	11/4/06	NO SAFETY BELT	-	-	40.00	3.00	-	-	-	50.00	-	-	-	-	-	62.10	5.00	-	-	-	-	-	4.00	-	-	2	-	-	20.00	-	-	-	-	30.00	-	-	-	-	3.00	-	50.00	-	269.10
DEL was over assessed, should be $26.10. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																											
JP42-2019-02109	JP08-10-436	5/15/19	10/15/08	NO DRIVER'S LICENSE (UNLIC)	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	90.90	5.00	-	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	177.90

Justice of the Peace Homero Jasso
Schedule of Adjustments
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Recpt	Cause #	Date	Off Date	Charge Off Description	AA	ARRI	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CSF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPW	UTFC	WARr	WFSO	TOTAL
Based on offense type, STC $30 and UTFC $3 should not have been assessed. In addition, CO and TPWF were split incorrectly, should be CO (15%) $10.05 and TPWF (85%) $56.95																																											
	JP42-2019-JP09-02141	122	5/17/19	9/6/09	NO MIGRATORY BIRD STAMP	-	-	40.00	3.00	1.00	-	-	67.00	-	-	-	-	-	56.10	-	-	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	-	30.00	-	-	-	5	3.00	-	-	-	243.10
Based on offense type, MVF $0.10 should have been assessed. DEL was under assessed, should be $70.50. Please call Auditor's Office for instructions																																											
	JP42-2019-JP10-08-01950	270	5/3/19	8/3/10	NO DRIVER'S LICENSE (WHEN UNLIC)	-	-	27.60	2.07	0.69	-	-	146.0	-	-	-	-	-	48.24	3.45	-	-	1.38	-	-	2.76	2.76	-	2	-	-	13.80	0.41	3.74	-	-	-	-	-	-	-	-	-	-	-	254.90
DEL was over assessed, should be $41.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																											
	JP42-2019-JP11-11-02136	085	5/17/19	11/14/11	NO LIABILITY INS	-	-	16.71	1.24	0.42	-	-	-	2.09	-	-	-	-	51.62	-	-	-	0.84	-	-	1.67	1.67	-	2	-	-	8.35	0.25	2.26	-	-	-	-	-	-	-	-	20.88	-	110.00
	JP42-2019-JP14-05-02220	106	5/24/19	5/1/14	FAIL TO MAINTAIN FIN'L RESP	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	124.2	-	-	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	5.00	-	-	-	1.00	1.00	-	-	50.0	-	-	263.20
DEL was over assessed, should be $51.03. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, based on the offense type, MVF $0.10 should not have been assessed																																											
	JP42-2019-JP11-11-02135	087	5/17/19	11/14/11	EXPIRED MOTOR VEHICLE INSP	-	-	40.00	3.00	1.00	-	-	-	5.00	-	-	-	-	96.90	-	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	20.00	0.60	5.40	-	-	30.00	-	-	-	-	3.00	-	50.00	-	267.00
DEL was over assessed, should be $42.30. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																											
	JP42-2019-JP14-05-02221	107	5/24/19	5/1/14	DISPLAY EXPIRED LICENSE PLATES	-	-	0.73	0.05	0.02	-	-	-	-	-	-	-	-	1.67	-	-	-	0.04	-	-	0.07	0.07	-	2	-	-	0.37	0.01	0.10	0.09	-	-	-	0.02	0.02	-	-	0.91	-	-	6.17
TPDC and TPDS were split incorrectly, should be TPDC $1 and TPDS $1.																																											
	JP42-2019-JP14-02-02124	224	5/16/19	2/14/14	NO DRIVER'S LICENSE (WHEN UNL)	-	-	40.00	3.00	1.00	-	-	166.0	-	-	-	-	-	76.53	5.00	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	20.00	0.60	5.40	-	-	-	-	-	2.00	-	-	-	-	-	331.63
DEL was over assessed, should be $41.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																											
	JP42-2019-JP14-05-02219	105	5/24/19	5/1/14	NO DRIVER'S LICENSE (WHEN UNL)	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	91.53	-	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	20.00	0.60	5.40	5.00	-	-	-	1.00	1.00	-	-	50.0	-	-	230.63
	JP42-2019-JP15-06-01988	388	5/7/19	5/25/15	NO DRIVER'S LICENSE (WHEN UNL)	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	91.53	5.00	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	50.0	-	-	230.63
DEL was over assessed, should be $42.93. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																											
	JP42-2019-JP15-05-02005	519	5/8/19	5/18/15	NO DRIVER'S LIC WHEN UNL	-	-	8.40	0.63	0.21	-	-	-	-	-	-	-	-	19.22	-	-	-	0.42	-	-	0.84	0.84	-	2	0.02	-	4.20	0.13	1.12	1.05	-	-	-	0.21	0.21	-	-	10.5	-	-	50.00
DEL was over assessed, should be $51.60. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																											
	JP42-2019-JP15-06-01989	387	5/7/19	5/25/15	NO SAFETY BELT	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	-	66.60	5.00	-	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	50.0	-	-	238.60

Justice of the Peace Homero Jasso
Schedule of Adjustments
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Recpt	Cause #	Date	Off Date	Charge Off Description	AA	ARRI	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CSF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPW	UTFC	WARr	WFSO	TOTAL
Based on offense type, CCC $40, CHS $3, CHSJP $1, DPSr $5, IDRF $2, JCTF $4, JSF $4, LTF $2, SJFC $0.60, SJFS $5.40, TPDC $1, TPDS $1 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and the																																											
to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated																																											
JP42-2019-02029	TR17-3379-J42	5/8/19	6/13/17	EXPIRED DRIVER LICENSE	-	-	-	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	26.00
DEL was over assessed, should be $26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																											
JP42-2019-02062	TR16-0506-J42	5/10/19	2/12/16	Fail to Maintain Financial Resp	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	79.20	-	-	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	5.00	-	-	1.00	1.00	-	-	-	-	-	168.20
JP42-2019-02071	TR16-0457-J42	5/13/19	2/19/16	FAIL TO REPORT CHANGE ADDRESS/ NAME	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	46.47	-	5.00	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	135.47
JP42-2019-01990	TR17-0158-J42	5/7/19	1/4/17	POSSESSION OR DELIVERY OF DRUG PARAPH	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	116.7	-	5.00	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	205.70
JP42-2019-02128	TR18-1726-J42	5/16/19	3/14/18	EXPIRED DRIVER LICENSE	-	-	40.00	3.00	1.00	-	-	-	-	-	-	-	46.47	-	5.00	-	2.00	-	-	4.00	4.00	-	2	-	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	135.47
DEL was over assessed, should be $26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																											
JP42-2019-01953	TR16-0935-J42	5/6/19	3/21/16	NO DRIVER LICENSE WHEN UNL	-	-	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
JP42-2019-01991	TR17-0157-J42	5/7/19	1/4/17	NO DRIVER LICENSE WHEN UNL	-	-	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 over assessed, should be $46.50. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																											
JP42-2019-02084	TR17-1555-J42	5/13/19	4/1/17	NO DRIVER LICENSE WHEN UNL	-	-	40.00	3.00	1.00	-	-	65.90	-	-	-	-	40.50	-	5.00	-	2.00	-	-	4.00	4.00	-	2	0.10	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	195.50
DEL was under assessed, should be $47.10. Please call Auditor's Office for instructionsBased on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																											
JP42-2019-02276	CRNT17-0054-J42	5/31/19	4/5/17	NO DRIVER LICENSE WHEN UNL	-	-	17.96	1.35	0.45	-	-	65.90	-	-	-	-	32.10	-	2.24	-	0.90	-	-	1.80	1.79	-	2	0.04	0.93	8.98	0.27	2.42	-	-	-	-	0.45	0.45	-	-	-	-	-	140.03
DEL was under assessed, should be $47.70. Please call Auditor's Office for instructions.Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																											
JP42-2019-01991	TR17-0157-J42	5/7/19	1/4/17	NO DRIVER LICENSE WHEN UNL	-	-	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 $50.73. Please call Auditor's Office for instructions.Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																											
JP42-2019-01960	TR17-5226-J42	5/6/19	7/24/17	Speeding	-	-	28.72	2.15	0.72	-	-	45.00	3.59	-	-	-	35.99	-	-	-	1.45	-	-	2.87	2.87	-	2	0.07	-	14.36	0.43	3.88	-	-	21.54	-	0.72	0.72	-	2.15	-	-	-	169.23

Justice of the Peace Homero Jasso
Schedule of Adjustments
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Recpt	Cause #	Date	Off Date	Charge Off Description	AA	ARRI	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CSF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPW	UTFC	WARr	WFSO	TOTAL
DEL was under assessed, should be $52.50. Please call Auditor's Office for instructions																																											
JP42	TR17-2019-1644	5/30/19	4/4/17	USE OF VISION REDUCING MATTER ON WINDOWS - GLASS COATING MATERIAL	-	-	40.00	3.00	1.00	-	-	52.90	-	-	-	-	-	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	-	-	-	181.00
DEL was under assessed, should be $42.57. Please call Auditor's Office for instructions. In addition, please enter disposition date																																											
JP42	TR18-2019-3486	5/22/19	6/12/18	DISPLAY EXPIRED LICENSE PLATES/ REG	-	-	14.82	1.11	0.37	-	-	-	-	-	-	-	-	15.77	-	1.86	-	0.74	-	-	1.48	1.48	-	2	-	-	7.41	0.22	2.00	-	-	-	-	0.37	0.37	-	-	-	-	-	50.00
DEL was under assessed, should be $47.10. Please call Auditor's Office for instructions. In addition, please enter disposition date																																											
JP42	TR18-2019-3485	5/22/19	6/12/18	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
JP42	TR18-2019-1954	5/2/19	3/24/18	No Drivers License - When Unl	-	-	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 the first payment date, TP $25 should have been assessed. In addition, based on the number of payments LTF was under assessed by $2. In addition, please verify disposition date. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated																																											
JP42	CRNT18-2019-0140	5/14/19	11/17/18	Failure-Refuse to Vaccinate Dog or Cat	-	-	11.34	0.85	0.28	-	-	-	-	-	-	-	-	-	-	-	-	0.59	-	-	1.13	1.13	-	-	-	-	20.00	0.17	1.53	-	1.42	-	-	0.28	0.28	-	-	-	-	-	39.00
DEL was under assessed, should be $48.20. Please call Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date																																											
JP42	TR18-2019-0085	5/9/19	1/6/18	No Drivers License - When Unl	-	-	10.67	0.80	0.27	-	-	19.90	-	-	-	-	-	12.39	-	1.33	-	0.53	-	-	1.06	1.06	-	-	0.02	-	5.33	0.16	1.44	-	-	-	-	0.27	0.27	-	-	-	-	-	55.50
Based on offense type, CCC $40, CHS $3, CHSJP $1, CSFSZ $25 DPSr $5, IDRF $2, JCTF $4, JSF $4, LTF $2, SJFC $0.60, SJFS $5.40, TPDC $1, TPDS $1 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then t fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated																																											
JP42	TR19-2019-0143	5/24/19	11/29/18	PASSING SCHOOL BUS W/LIGHTS FLASHING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	20.00	-	-	-	5.00	-	-	-	-	-	-	-	-	-	27.00
DEL was under assessed, should be $44.73. Please call Auditor's Office for instructions. In addition, please verify disposition date																																											
JP42	TR18-2019-1765	5/29/19	3/18/18	SAFETY SEAT SYS,CHILD PASS,CHIL D<8	-	-	28.31	2.12	0.71	-	-	12.50	-	12.5	-	-	-	31.23	-	3.54	-	1.43	-	-	2.83	2.83	-	2	0.07	-	14.15	0.42	3.82	-	-	21.23	-	0.71	0.71	-	2.12	-	-	-	143.23
DEL was under assessed, should be $46.23. Please call Auditor's Office for instructions. In addition, please enter disposition date																																											
JP42	TR18-2019-0799	5/21/19	2/1/18	Speeding 10 percent or more	-	-	11.59	0.87	0.29	-	-	-	-	-	-	-	-	13.22	-	1.45	-	0.58	-	-	1.16	1.16	-	2	0.03	-	5.79	0.17	1.55	-	-	8.69	-	0.29	0.29	-	0.87	-	-	-	50.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of May 31, 2019

CONST4 WFPREC42

Recpt	Cause #	Date	Off Date	Charge Off Description	AA	ARRI	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CSF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPW	UTFC	WARr	WFSO	TOTAL
Based on offense type, CCC $40, CHS $3, CHSJP $1, CSF $20 DPSr $5, IDRF $2, JCTF $4, JSF $4, LTF $2, SJFC $0.60, SJFS $5.40, TPDC $1, TPDS $1 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then t																																											
fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated																																											
JP42-2019-02055	TRU19-0010-J42	5/9/19	2/8/19	Parent Contributing to Non-Att	-	-	33.17	2.49	0.83	-	-	-	-	-	16.57	-	-	-	-	-	-	1.66	-	-	3.32	3.32	-	2	-	-	-	0.50	4.48	-	-	-	-	0.83	0.83	-	-	-	-	70.00
Based on offense type, STF $30 and UTFC $3 should not have been assessed,																																											
JP42-2019-02129	TR19-0860-J42	5/16/19	5/3/19	VIOLATE NON-CDL RESTR	-	-	40.00	3.00	1.00	-	-	65.90	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	-	168.00
Based on the number of payments, LTF was under assessed by $2,																																											
JP42-2019-02057	TR19-0689-J42	5/9/19	4/3/19	Speeding 10 percent or more	-	-	4.02	0.30	0.10	-	-	30.00	-	-	-	-	-	-	-	0.50	-	0.20	-	-	0.40	0.40	-	2	0.02	-	-	0.06	0.54	-	-	3.01	-	0.10	0.10	-	0.30	-	-	42.05
Please enter disposition date.																																											
JP42-2019-02274	TR17-3722-J42	5/31/19	6/30/17	NO DRIVER LICENSE WHEN UNL	-	-	40.00	3.00	1.00	-	-	65.90	-	-	-	-	-	46.50	-	5.00	-	2.00	-	-	4.00	4.00	-	2	0.10	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	201.50
JP42-2019-02262	TR16-0258-J42	5/30/19	1/26/16	SPEEDING-10% OR MORE	-	-	40.00	3.00	1.00	-	-	63.00	-	-	-	-	-	55.53	-	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	-	-	240.63
JP42-2019-02105	TR18-4480-J42	5/15/19	8/11/18	No Drivers License - When Unl	-	-	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
JP42-2019-02279	TR18-6524-J42	5/31/19	12/18/18	SAFETY SEAT SYS,CHILD PASS,CHIL D<8	-	-	15.99	1.20	0.40	-	-	-	-	-	-	-	-	-	-	2.00	-	0.80	-	-	1.60	1.60	-	2	0.04	-	7.98	0.24	2.16	-	-	11.99	-	0.40	0.40	-	1.20	-	-	50.00
JP42-2019-02230	CRNT19-0067-J42	5/24/19	3/5/19	Equipment Violation	-	-	40.00	3.00	1.00	-	-	147.9	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	-	250.00
JP42-2019-02234	TR19-0782-J42	5/28/19	4/18/19	No Drivers License - When Unl	-	-	-	-	-	-	-	10.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.90
JP42-2019-02249	TR19-0814-J42	5/29/19	4/30/19	No Drivers License - When Unl	-	-	40.00	3.00	1.00	-	-	0.90	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	70.00
JP42-2019-02165	TR19-0951-J42	5/20/19	5/1/19	No Drivers License - When Unl	-	-	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
JP42-2019-02092	TR19-0696-J42	5/14/19	4/4/19	OPERATION OF VEH WITH EXPIRED LIC PLATE	-	-	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
JP42-2019-02260	TRU19-0073-J42	5/30/19	4/3/19	Parent Contributing to Non-Att	-	-	38.05	2.85	0.95	-	-	-	-	-	19.02	-	-	-	-	-	-	1.90	-	-	3.80	3.82	-	2	-	-	-	0.57	5.14	-	-	-	-	0.95	0.95	-	-	-	-	80.00

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of May 31, 2019

CONST4 WFPREC42

Recpt	Cause #	Date	Off Date	Charge Off Description	AA	ARRI	CCC	CHS	CHSJP	CJP	CMIT	CO		CRF	CSF	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPW	UTFC	WARr		WFSO	TOTAL
Please enter disposition date.																																													
JP42-2019-02239	TRU19-0077-J42	5/28/19	4/11/19	Parent Contributing to Non-Att	-	-	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
JP42-2019-02183	TR19-0781-J42	5/22/19	4/18/19	SAFETY SEAT SYS,CHILD PASS,CHIL D<8	-	-	40.00	3.00	1.00	-	-	12.50	-	12.5	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	-	-	127.10
JP42-2019-01986	TR19-0729-J42	5/7/19	4/11/19	SPEEDING - SCHOOL ZONE	-	-	15.35	1.15	0.38	-	-	-	-	-	-	9.59	-	-	-	1.92	-	0.77	-	-	1.53	1.55	-	2	0.04	-	-	0.23	2.07	-	-	11.51	-	0.38	0.38	-	1.15	-	-	-	50.00

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of May 31, 2019

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	6/25/2015	29349J42	JP08-06-383	283.00
	4	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	5	12/17/2015	JP42-2015-01310	JP42-2015-01310	283.00
2016					
	6	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	7	2/9/2016	JP42-2016-00480	-	79.00
	8	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	9	3/1/2016	JP42-2016-00846	JP07-06-829	179.00
	10	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	11	3/14/2016	JP42-2016-01071	-	179.00
	12	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	13	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	14	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	15	6/30/2016	JP42-2016-02567		50.00
	16	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	17	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	18	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	19	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	20	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	21	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	22	7/29/2016	JP42-2016-02900		299.00
	23	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
2017					
				Total	$ 3,591.00

EXHIBIT B

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019
Observation No. 1	We noted that 75 of 443 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), January 2019 (112), February 2019 (103), March 2019 (107), and April 2019 (75) 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				

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019
Observation No. 2	Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through May 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)

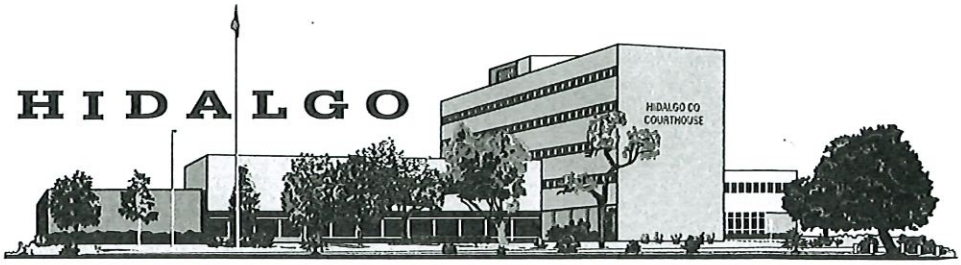
Audit Project	Monthly Fines and Fees Report for May 2019
Observation No. 3	We noted that 23 cash bonds (see Exhibit B) posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date 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**

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

July 5, 2019

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

Re: *Monthly Fines and Fees Report* for May 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 May 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 the review was limited to collections reported by your office on the *Monthly Report* for the month of May 2019. The 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 *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 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 voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- 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.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:
Collections for the month of May 2019 totaled $7,273.73. Based on the 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 1 of 12 online credit card transactions was receipted 4 days after the date of transaction. In addition, 1 of 1 kiosk transaction was receipted 22 days after the date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to 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.

Observation No. 2:
We randomly selected 7 of 16 *Scofflaw Release Forms* for the month of May 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* was not scanned and attached to *Odyssey*.
2. The official county receipt number, payment type, and/or case disposition/status on the *Scofflaw Release Forms* were not consistently completed.

According to the court coordinator, the form was not scanned and attached to Odyssey due to an oversight by the staff.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form.* Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please

note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form*.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

Please provide a written management response for the observations noted above by July 26, 2019.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*

cc: Mr. Valde Guerra, County Executive Officer

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

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

PBC

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2019-00335 THRU JP51-2019-03694 $ 7,273.73 ✓
x9-a1

LESS: COST ON DEPOSIT	0.00 -	x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	0.00 -	x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 7,273.73	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	$ 7,273.73	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(0.00)	x4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 7,273.73 B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00 ✓	
Total Remittances Made to County Treasurer	$ 7,273.73 (A)	

PREPARED BY: [signature] DATE: 6/4/2019

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

[signature] 6/4/2019
JUSTICE OF THE PEACE DATE

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

COUNTY AUDITOR'S FORM: AD-JP-004 REVISED: 01/18

RECEIVED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 6.13.2019 OR 6/24/19 [signature] 6/24/19

x9

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

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

PBC

City: ELSA, TX
Hidalgo County, Texas

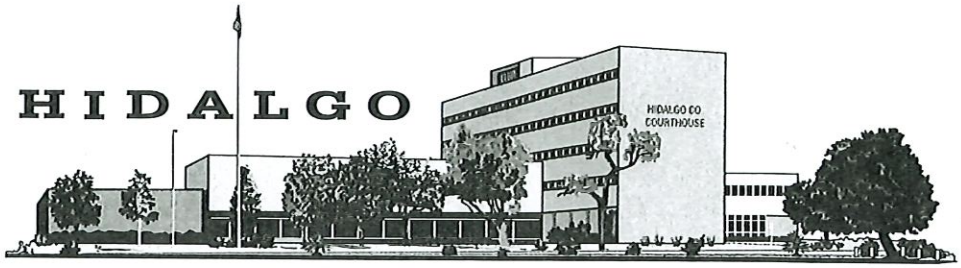
Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	$ 2,594.00
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	90.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	114.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	39.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	156.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	1.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	0.25 ~~2.50~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	78.00
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	-
Special Fees				1100-341-10-069-000-0-000	10.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	23.40
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	54.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	340.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	38.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	1.25 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	1,540.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	12	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	72.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	540.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	156.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	210.60
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	78.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	2.60
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	120.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	38.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	12	GC 51.971 (a)		1100-207-20-000-076-0-000	60.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	165.00
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	10.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
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	275.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	22.00
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-069-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	130.53
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	300.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	150.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	150.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	-		
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	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each 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 $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 7,273.73**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: on 6.13.2019
or 6/20/19

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

COUNTY 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

July 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 Financial Statements for March and April 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks financial statements for the months ended March 31, 2019 and April 30, 2019 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on the 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 Aaron Robledo, Internal Auditor I, at 318-2511 ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4645.

Respectfully,

Maria A. Duran

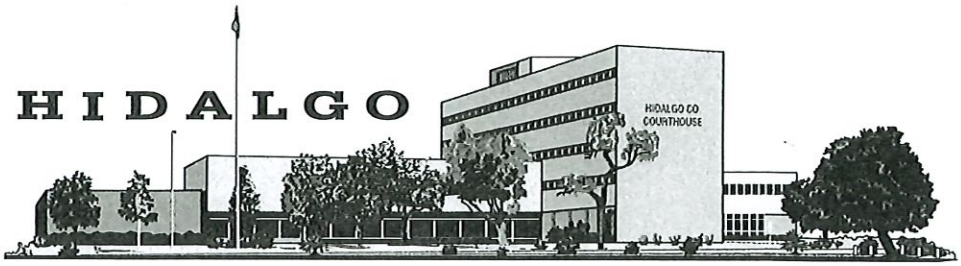
Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY 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.

COUNTY of HIDALGO



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EDINBURG, TEXAS 78539

July 5, 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: H.B. 65 Financial Statements for April 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the month ended April 30, 2019 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria A. Duran CD

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 5, 2019

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

Re: HIDTA Financial Statements for May 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA financial statements for the month ended May 31, 2019, pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Aaron Robledo, Internal Auditor I, at (956) 318-2511, ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria 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 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.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 5, 2019

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

Re: *Monthly Fees Report* for May 2019

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 2019. The 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 the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. 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.

- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs were properly completed.
- Reviewed randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly receipted and deposited.
- Verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

Conclusion:
Collections for the month of May 2019 totaled $488,226.78. Based on the review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,
Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

June 26, 2019

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

Re: Inmate Trust Financial Statements for January through April 2019

Dear Sheriff Guerra:

We conducted a limited scope review of the Inmate Trust financial statements and supporting documentation for the months ended January 31, 2019 through April 30, 2019 pursuant to Local Government Code §115.001. 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 and for designing, implementing, and maintaining internal control 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 the review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below.

Observation No. 1:
As of April 30, 2019, the "Held in Trust" account had a cash balance of $63,024.07. However, the balance on the "Inmate Accounts with Balances Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of inmates and the amount of funds held in trust for each inmate, was only $58,588.40, resulting in an unidentified variance of $4,435.67. According to staff, the Sheriff's Office will continue to conduct research to identify owners of the unidentified variance and the reason for the fluctuation of this ongoing variance. IT Department and Tyler Technologies have also been made aware of this variance.

Recommendation:
We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates each month.

Observation No. 2:
The total amounts on the "Inmate Account Journal" generated from *Odyssey* for the months ended January 31, 2019 through April 30, 2019 were $159,488.25, $138,826.79, $155,872.91, and $165,457.98, respectively.

However, the total amounts on the "Commissary Sales" report generated from *Odyssey* for the months ended January 31, 2019 through April 30, 2019 were $159,390.00, $138,853.04, $155,830.10, and $165,468.04, respectively.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, for the months ended January 2019 through April 2019 there were variances of $98.25, $26.25, $42.81, and $10.06, respectively. The Sheriff's Office could not provide a reason for the variance other than errors in reports generated by *Odyssey*. Tyler Technologies has been made aware of the issue.

Recommendation:
We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the "Inmate Account Journal" and the "Commissary Sales" reports agree.

Observation No. 3:
We noted that check numbers 318251, 318781, and 318782 issued in January and February 2019 were missing the Department Head's signature. According to staff, the checks were issued without the signature, in error.

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

Failure to verify that checks are properly completed may result in the financial institute not honoring the check.

Recommendation:
Management should train staff regarding the proper procedures for issuing check disbursements. At a minimum, the procedures listed above should be implemented.

Observation No. 4:
We noted that, at times, voided checks and receipts did not contain the clerk's signature, "void" on the face of the checks or receipts, the reason for voiding, the date the check was voided, and the signature of the supervisor approving the void. In addition, not all voided receipts were submitted to the County Auditor's Office along with the financial statements.

The County Auditor's Office requires that approval of a void receipt/check be obtained prior to voiding a receipt/check. Approval of void receipts/checks should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt/check contain on the face of the receipt/check the word "void", an explanation for the void, the date receipt/check was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together and submitted to the County Auditor's Office.

Failure to ensure proper procedures for voiding receipts/checks are followed may result in the loss of County funds.

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

Please provide a management response to the observations noted above by July 12, 2019 using the attached Management Response Forms.

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: Management Response Forms

cc: Valde Guerra, County Executive Officer

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

AUDITEE:	Sheriff's Office	AUDIT NO.:	
AUDIT:	Inmate Trust Financial Statements for January 2019 through April 2019	MANAGEMENT RESPONSE DUE:	July 12, 2019
FINDING No.:	1	RECOMMENDATION:	1

We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates each month.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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

AUDITEE:	Sheriff's Office	AUDIT NO.:	
AUDIT:	Inmate Trust Financial Statements for January 2019 through April 2019	MANAGEMENT RESPONSE DUE:	July 12, 2019
FINDING No.:	2	RECOMMENDATION:	2

We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the "Inmate Account Journal" and the "Commissary Sales" reports agree.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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

AUDITEE:	Sheriff's Office	AUDIT NO.:	
AUDIT:	Inmate Trust Financial Statements for January 2019 through April 2019	MANAGEMENT RESPONSE DUE:	July 12, 2019
FINDING No.:	3	RECOMMENDATION:	3

Management should train staff regarding the proper procedures for issuing check disbursements. At a minimum, the procedures listed above should be implemented.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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

AUDITEE:	Sheriff's Office	**AUDIT NO.:**	
AUDIT:	Inmate Trust Financial Statements for January 2019 through April 2019	**MANAGEMENT RESPONSE DUE:**	July 12, 2019
FINDING No.:	4	**RECOMMENDATION:**	4

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

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

June 25, 2019

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

Re: City of Edinburg TIRZ No. 1 The Shoppes - Report No. 2019-28

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Edinburg Tax Increment Reinvestment Zone No. 1 (TIRZ). The objective of the review was to determine if TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

In conducting the review, we reviewed TIRZ collection reports provided by the Tax Office, City of Edinburg TIRZ No. 1 list of accounts provided by the Tax Office, a list of tax accounts coded THEB2 by the Hidalgo County Appraisal District (HCAD), and City of Edinburg TIRZ No. 1 map provided by the HCAD.

The results of the review revealed that tax account numbers 1124328 and 1124330 coded THEB2 by HCAD were not included in the TIRZ list of accounts provided by the Tax Office and the TIRZ collection reports. The collection reports were manually adjusted to reflect the proper collections.

Please make the necessary corrections and submit a copy of the revised TIRZ collection report to the County Auditor's Office by July 12, 2019.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511, ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, Hidalgo County Judge
Juan Guerra, City Manager, City of Edinburg

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, 365TH 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.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 24, 2019

Juan Guerra, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 1 The Shoppes - Report No. 2019-28

Dear Mr. Guerra:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 1. The objectives of the review were to determine the accuracy of the City of Edinburg TIRZ No. 1 2018-2019 payment request and compliance with Section 3 (b) of the interlocal agreement and Tax Code § 311.016.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 1 as of January 31, 2019. The 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.

The results of the review revealed the following:

1. A payment request was submitted in the amount of $324,354.15; however, it was determined that the payment amount should be $343,874.79 (a difference of $19,520.64) (see Exhibit A).

2. The annual report was submitted in compliance with Section 3 (b) of the interlocal agreement and Tax Code §311.016 and.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard F. Cortez, Hidalgo County Judge

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, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

EXHIBIT A

2018-2019 Edinburg TIRZ No. 1 - The Shoppes Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 1 Calculation 2018	Edinburg TIRZ No. 1 Calculation 2017	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,265,028.00	$ 55,762,725.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0058	0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 361,137.16**	**$ 323,423.81**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,265,028.00	$ 55,762,725.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 1,577,021.00	$ 1,577,021.00	
Captured Appraised Value	**$ 60,688,007.00**	**$ 54,185,704.00**	
Captured Appraised Value	$ 60,688,007.00	$ 54,185,704.00	
(multiplied by) Contribution Rate (88% of County Rate not to exceed current years M&O rate) (.5107/100)	0.005104	0.005104	
Tax Levy Due to TIRZ	**$ 309,751.59**	**$ 276,563.83**	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 339,847.24	$ 40,232.90	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 361,137.16	$ 323,423.81	
Percent Collected of Actual Levy	**94.0000%**	**12.0000%**	
Tax Levy Due to TIRZ	$ 309,751.59	$ 276,563.83	
(Multiplied by) Percent Collected of Actual Levy	94.0000%	12.0000%	
	$ 291,166.49	$ 33,187.66	
(Less) Adjustments **	$ -	$ -	
2018-2019 TIRZ PAYMENT AMOUNT	$ -	$ -	
	$ 291,166.49	**$ 33,187.66**	**$ 324,354.15**

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2017	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,265,028.00	$ 55,762,725.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0058	0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 361,137.16**	**$ 323,423.81**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,265,028.00	$ 55,762,725.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 1,577,021.00	$ 1,577,021.00	
Captured Appraised Value	**$ 60,688,007.00**	**$ 54,185,704.00**	
Captured Appraised Value	$ 60,688,007.00	$ 54,185,704.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	0.005100	0.005104	
Tax Levy Due to TIRZ	**$ 309,508.84**	**$ 276,563.83**	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 361,093.18	$ 40,232.90	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 361,137.16	$ 323,423.81	
Percent Collected of Actual Levy	**99.9878%**	**12.4397%**	
Tax Levy Due to TIRZ	$ 309,508.84	$ 276,563.83	
(Multiplied by) Percent Collected of Actual Levy	99.9878%	12.4397%	
	$ 309,471.08	$ 34,403.71	
(Less) Administrative Cost	$ -	$ -	
(Less) Adjustments **	$ -	$ -	
2018-2019 TIRZ PAYMENT AMOUNT	**$ 309,471.08**	**$ 34,403.71**	**$ 343,874.79**

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

$ (19,520.64)

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

June 25, 2019

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

Re: City of Edinburg TIRZ No. 3 La Sienna - Report No. 2019-29

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Edinburg Tax Increment Reinvestment Zone No. 3 (TIRZ). The objective of the review was to determine if TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2018. The 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. The responsibility for sound internal controls rests with management.

In conducting the review, we reviewed TIRZ collection reports provided by the Tax Office, City of Edinburg TIRZ No. 3 list of accounts provided by the Tax Office, a list of tax accounts coded THCHD by the Hidalgo County Appraisal District (HCAD), and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account number 1124338 located within the TIRZ boundaries was not included in the TIRZ collection reports and list of accounts provided by the Tax Office. The collections reports were manually adjusted to reflect the proper collections.

Please make the necessary corrections and submit a copy of the revised TIRZ collection report to the County Auditor's Office by July 12, 2019.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511ext. 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

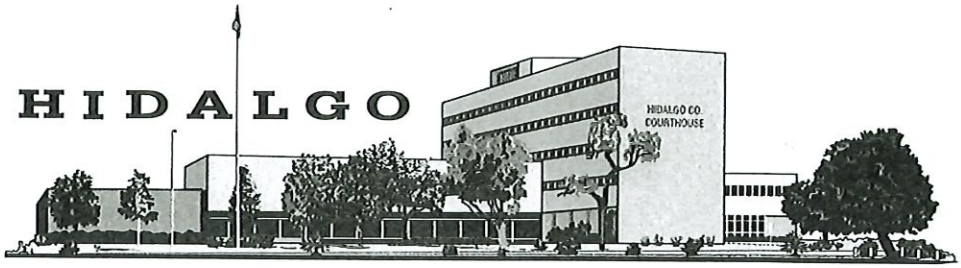
cc: The Honorable Richard F. Cortez, Hidalgo County Judge

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
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EDINBURG, TEXAS 78539

June 25, 2019

Juan Guerra, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 3 La Sienna - Report No. 2019-29

Dear Mr. Guerra:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, City of Edinburg TIRZ No. 3, and Burns Brothers, LTD. The objectives of the review were to determine the accuracy of the City of Edinburg TIRZ No. 3 2018-2019 payment request and compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within the Edinburg TIRZ No. 3 as of January 31, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The results of the review revealed the following:

1. A payment request was submitted in the amount of $204,527.77; however, it was determined that the payment amount should be $193,896.02 (a difference of $10,631.75) (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016. According to the Edinburg TIRZ No. 3, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard F. Cortez, Hidalgo County Judge

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.

EXHIBIT A

2018-2019 Edinburg TIRZ No. 3 - La Sienna Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 3 Calculation 2015	Edinburg TIRZ No. 3 Calculation 2016	Edinburg TIRZ No. 3 Calculation 2017	Edinburg TIRZ No. 3 Calculation 2018	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 27,502,618.00	$ 30,717,453.00	$ 37,298,585.00	$ 41,777,761.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0059	0.0059	0.0058	0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 162,265.45	$ 181,232.97	$ 216,331.79	$ 242,311.01	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 27,502,618.00	$ 30,717,453.00	$ 37,298,585.00	$ 41,777,761.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 2,491,556.00	$ 2,491,556.00	$ 2,491,556.00	$ 2,491,556.00	
Captured Appraised Value	$ 25,011,062.00	$ 28,225,897.00	$ 34,807,029.00	$ 39,286,205.00	
Captured Appraised Value	$ 25,011,062.00	$ 28,225,897.00	$ 34,807,029.00	$ 39,286,205.00	
(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.5127/100)	0.005127	0.005127	0.005112	0.005112	
Tax Levy Due to TIRZ	$ 128,231.71	$ 144,714.17	$ 177,933.53	$ 200,831.08	
TIRZ Collections (for February 1, 2018 through January 31, 2019) as per Collections Reports provided by Hidalgo County Tax Office	$ 3,277.61	$ 6,592.10	$ 13,258.26	$ 224,137.84	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 162,265.45	$ 181,232.97	$ 216,331.79	$ 242,311.01	
Percent Collected of Actual Levy	2.0199%	3.6374%	6.1287%	92.5001%	
Tax Levy Due to TIRZ	$ 128,231.71	$ 144,714.17	$ 177,933.53	$ 200,831.08	
(Multiplied by) Percent Collected of Actual Levy	2.0199%	3.6374%	6.1287%	92.5001%	
	$ 2,590.16	$ 5,263.78	$ 10,904.96	$ 185,768.87	
(Less) Administrative Cost	$ -	$ -	$ -	$ -	
(Less) Adjustments **	$ -	$ -	$ -	$ -	
2018-2019 TIRZ PAYMENT AMOUNT	$ 2,590.16	$ 5,263.78	$ 10,904.96	$ 185,768.87	$ 204,527.77

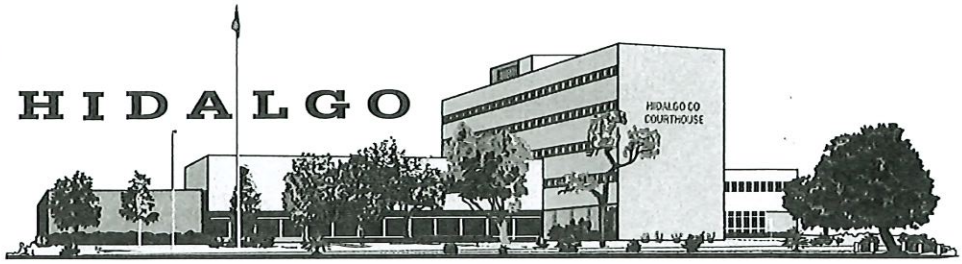
** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Auditor's Edinburg TIRZ No. 3 Calculation 2015	Auditor's Edinburg TIRZ No. 3 Calculation 2016	Auditor's Edinburg TIRZ No. 3 Calculation 2017	Auditor's Edinburg TIRZ No. 3 Calculation 2018	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 27,502,618.00	$ 30,717,453.00	$ 37,298,585.00	$ 40,942,218.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0059	0.0059	0.0058	0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 162,265.45	$ 181,232.97	$ 216,331.79	$ 237,464.86	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 27,502,618.00	$ 30,717,453.00	$ 37,298,585.00	$ 40,942,218.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 2,491,556.00	$ 2,491,556.00	$ 2,491,556.00	$ 2,491,556.00	
Captured Appraised Value	$ 25,011,062.00	$ 28,225,897.00	$ 34,807,029.00	$ 38,450,662.00	
Captured Appraised Value	$ 25,011,062.00	$ 28,225,897.00	$ 34,807,029.00	$ 38,450,662.00	
(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.5127/100)	0.005127	0.005127	0.005112	0.005100	
Tax Levy Due to TIRZ	$ 128,231.71	$ 144,714.17	$ 177,933.53	$ 196,098.38	
TIRZ Collections (for February 1, 2018 through January 31, 2019) as per Collections Reports provided by Hidalgo County Tax Office	$ 3,277.61	$ 6,592.10	$ 13,258.26	$ 215,886.70	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 162,265.45	$ 181,232.97	$ 216,331.79	$ 237,464.86	
Percent Collected of Actual Levy	2.0199%	3.6374%	6.1287%	90.9131%	
Tax Levy Due to TIRZ	$ 128,231.71	$ 144,714.17	$ 177,933.53	$ 196,098.38	
(Multiplied by) Percent Collected of Actual Levy	2.0199%	3.6374%	6.1287%	90.9131%	
	$ 2,590.15	$ 5,263.83	$ 10,905.01	$ 178,279.12	
(Less) Administrative Cost	$ -	$ -	$ -	$ -	
(Less) Adjustments **	$ (2,590.15)	$ (551.94)	$ -	$ -	
2018-2019 TIRZ PAYMENT AMOUNT	$ -	$ 4,711.89	$ 10,905.01	$ 178,279.12	$ 193,896.02

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy $ 10,631.75

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 25, 2019

Juan Guerra, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 4 Entertainment Center - Report No. 2019-31

Dear Mr. Guerra:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 4. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 4 2018-2019 payment request and compliance with Sections IV (B)(2) and VII (J) of the interlocal agreement and Tax Code § 311.016.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 4 as of January 31, 2019. The 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.

The results of the review revealed the following:

1. A payment request was submitted in the amount of $185,128.71; however, it was determined that the payment amount should be $127,102.83 (a difference of $58,025.88) (see Exhibit A); and

2. The annual report and annual financial review were submitted in compliance with Tax Code §311.016 and Sections IV (B)(2) and VII (J) of the interlocal agreement.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard F. Cortez, Hidalgo County Judge

EXHIBIT A

2018-2019 Edinburg TIRZ No. 4 - Entertainment Center

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 4 Calculation 2018	Edinburg TIRZ No. 4 Calculation 2017	Edinburg TIRZ No. 4 Calculation 2016	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)	$ 27,801,414.00	$ 21,079,884.00	$ 15,948,557.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 164,028.34**	**$ 124,371.32**	**$ 94,096.49**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 27,801,414.00	$ 21,079,884.00	$ 15,948,557.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	444,933.00	444,933.00	$ 444,933.00	
Captured Appraised Value	**$ 27,356,481.00**	**$ 20,634,951.00**	**$ 15,503,624.00**	
Captured Appraised Value	$ 27,356,481.00	$ 20,634,951.00	$ 15,503,624.00	
(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement)(.5127/100)	0.005127	0.005127	0.005127	
Tax Levy Due to TIRZ	**$ 140,256.68**	**$ 105,795.39**	**$ 79,487.08**	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 161,248.20	$ 24,470.51	$ (590.00)	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 140,256.68	$ 105,795.39	$ 79,487.08	
Percent Collected of Actual Levy	**114.9665%**	**23.1300%**	**-0.7423%**	
Tax Levy Due to TIRZ	$ 140,256.68	$ 105,795.39	$ 79,487.08	
(Multiplied by) Percent Collected of Actual Levy	114.9665%	23.1300%	-0.7423%	
	$ 161,248.20	$ 24,470.51	$ (590.00)	
(Less) Adjustments **			$ -	
2018-2019 TIRZ PAYMENT AMOUNT			$ -	
	$ 161,248.20	**$ 24,470.51**	**$ (590.00)**	**$ 185,128.71**

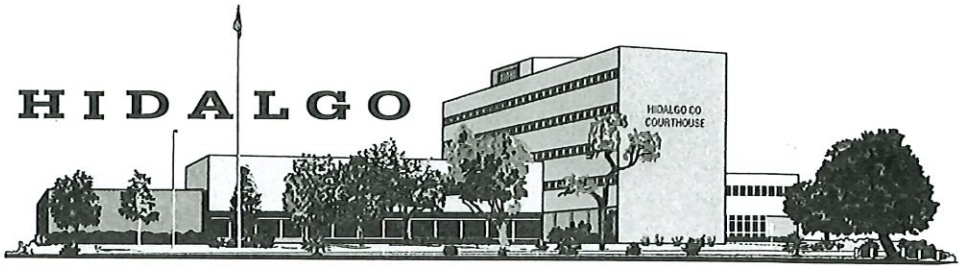
** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 27,801,414.00	$ 21,079,884.00	$ 15,948,867.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0058	0.0058	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 161,248.20**	**$ 122,263.33**	**$ 94,098.32**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 27,801,414.00	$ 21,079,884.00	$ 15,948,867.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 444,933.00	$ 444,933.00	$ 444,933.00	
Captured Appraised Value	**$ 27,356,481.00**	**$ 20,634,951.00**	**$ 15,503,934.00**	
Captured Appraised Value	$ 27,356,481.00	$ 20,634,951.00	$ 15,503,934.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 80% of M&O County Rate) (.5186/100)	0.004080	0.004090	0.004149	
Tax Levy Due to TIRZ	**$ 111,614.44**	**$ 84,396.95**	**$ 64,322.72**	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 161,248.20	$ 24,470.51	$ (590.00)	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 161,248.20	$ 122,263.33	$ 94,098.32	
Percent Collected of Actual Levy	**100.0000%**	**20.0146%**	**-0.6270%**	
Tax Levy Due to TIRZ	$ 111,614.44	$ 84,396.95	$ 64,325.82	
(Multiplied by) Percent Collected of Actual Levy	100.0000%	20.0146%	-0.6270%	
	$ 111,614.44	$ 16,891.71	$ (403.32)	
(Less) Administrative Cost	$ (1,000.00)		$ -	
(Less) Adjustments **	$ -	$ -	$ -	
2018-2019 TIRZ PAYMENT AMOUNT	**$ 110,614.44**	**$ 16,891.71**	**$ (403.32)**	**$ 127,102.83**

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

$ 58,025.88

COUNTY of HIDALGO
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EDINBURG, TEXAS 78539

June 26, 2019

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540

Re: City of Edinburg TIRZ No. 4 Entertainment Center (THEB4) Report No. 2019-31

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2018 list of tax accounts coded THEB4 by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list of tax accounts coded THEB4 only included real property tax accounts located within the TIRZ boundaries.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

In conducting the review, we examined the agreement between Hidalgo County and the City of Edinburg TIRZ No. 4 and the list of tax accounts coded THEB4 by HCAD.

We noted that tax account number W7700-04-000-0016-00 (330819) was included on the tax year 2018 list of tax accounts coded THEB4; however, the property is not located within the TIRZ boundaries.

Please make the necessary correction and submit a revised list of tax accounts coded THEB4 to the Hidalgo County Auditor's Office and Tax Assessor-Collector's Office by July 12, 2019.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511, ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4645.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

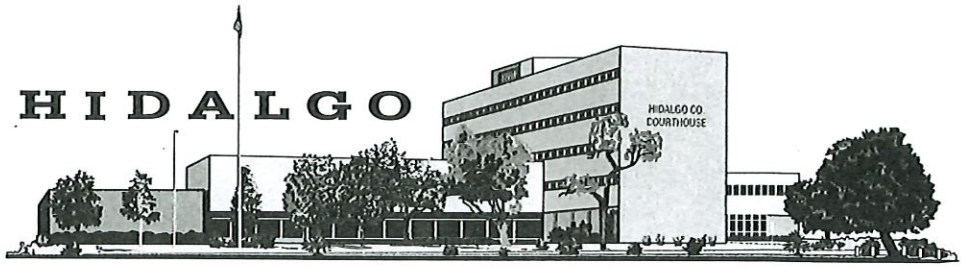
Cc: The Honorable Richard F. Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Juan Guerra, City Manager, City of Edinburg

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.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

June 21, 2019

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

Re: May 2019 DTA Payment Request Report No. 2019-54

Dear Mr. Villarreal:

We completed a limited scope review of the May 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 the 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 May 31, 2019. The 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 the 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 May 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 the 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 May 2019."

- Although DTA fees for 213 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 (207 tax accounts) and small amounts collected (6 tax accounts) (see Exhibit A).

We will proceed to process the May 2019 DTA payment request in the amount of $121,786.10 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

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	A180000049000702	378.04	83.8	461.84	66.91
2	1	2017	S485000002001800	0.29	0.08	0.37	0.05
3	1	2016	V402500000001200	2,775.76	916	3,691.76	532.95
4	1	2016	A210000006001600	207.2	67.16	274.36	39.47
5	1	2016	P310802000002300	125.02	40.53	165.55	23.82
6	1	2016	S295000000032210	102.79	30.24	133.03	18.66
7	1	2016	R380000040001300	94.96	31.89	126.85	18.38
8	1	2016	E585000000000100	86.68	26.07	112.75	15.99
9	1	2016	E585000000000100	86.68	26.07	112.75	15.99
10	1	2016	C982501000002100	77.21	22.45	99.66	13.9
11	1	2016	J570000005000403	30.78	9.98	40.76	5.86
12	1	2016	J570000005000403	25.83	8.38	34.21	4.91
13	1	2016	M583000000003600	19.17	6.32	25.49	3.68
14	1	2016	N050000000002900	18.91	5.69	24.6	3.49
15	1	2016	S408000000001400	8.91	2.68	11.59	1.64
16	1	2016	E503597000003201	1.56	0.45	2.01	0.28
17	1	2016	G405000000004D00	0.83	0.33	1.16	0.18
18	1	2016	T601004000043100	0.73	0.3	1.03	0.16
19	1	2016	S250000000000400	0.13	0.04	0.17	0.02
20	1	2015	V402500000001200	2,634.36	1,185.46	3,819.82	553.22
21	1	2015	L025000058000107	641.37	235.7	877.07	114.48
22	1	2015	R535500058001600	314.52	88.33	402.85	55.2
23	1	2015	R055003000001900	226.6	90.82	317.42	43.85
24	1	2015	F555000000001000	91.41	35.12	126.53	17
25	1	2015	S365000002001901	73.27	30.83	104.1	14.83
26	1	2015	A210000006001600	67.84	30.13	97.97	14.15
27	1	2015	C950000000000400	39.13	17.15	56.28	8.1
28	1	2015	F210000006001200	38.72	15.52	54.24	7.49
29	1	2015	P140000005002502	33.1	13.27	46.37	6.41
30	1	2015	P140000005002502	33.1	13.27	46.37	6.4
31	1	2015	P310802000002300	29.91	13.28	43.19	6.24
32	1	2015	L43500000L000100	21.48	7.83	29.31	3.8
33	1	2015	S081000000010200	9.48	3.76	13.24	1.82
34	1	2015	L205000033001400	0.07	0.03	0.1	0.01
35	1	2014	R535500058001600	365.22	190.22	555.44	77.24
36	1	2014	R055003000001900	187.47	97.64	285.11	39.65
37	1	2014	F555000000001000	134.21	67.67	201.88	27.38
38	1	2014	L583003000016200	69.57	33.68	103.25	13.57
39	1	2014	T210000239001530	35.4	16.67	52.07	6.69
40	1	2014	W230000058000700	14.85	7.57	22.42	3.1
41	1	2013	T210000239000623	68.67	38.97	107.64	13.49
42	1	2013	L505000000006500	27.21	18.31	45.52	6.57
43	1	2013	W475000000000900	25.3	13.26	38.56	4.48

44	1	2013	A210000048001001	11.59	6.23	17.82	2.19
45	1	2013	A210000048001001	11.5	6.33	17.83	2.17
46	1	2013	H284000000016500	8.15	4.58	12.73	1.58
47	1	2013	B190031000003400	5.21	3.33	8.54	1.19
48	1	2013	T210000254001625	3.1	2.03	5.13	0.73
49	1	2013	P320002006001200	3.46	1.87	5.33	0.63
50	1	2012	E310000011000100	208.13	125.74	333.87	36.84
51	1	2012	N340000000303513	60.56	37.8	98.36	11.27
52	1	2012	T210000254001625	40.57	31.54	72.11	10.35
53	1	2012	W010000055000206	50.8	31.02	81.82	9.14
54	1	2012	H120000066002800	27.94	19.11	47.05	5.95
55	1	2012	V089000000002700	22.64	17.07	39.71	5.53
56	1	2012	A080000000110921	19.84	12.45	32.29	3.72
57	1	2012	C446000000001600	12.02	8.18	20.2	2.54
58	1	2012	C665000109002500	0.13	0.07	0.2	0.02
59	1	2011	C750002001002000	172.7	136	308.7	38.6
60	1	2011	T534000000029500	163.72	121.84	285.56	33.4
61	1	2011	R176002000003700	171.79	123.26	295.05	32.98
62	1	2011	L502500000005520	131.04	91.41	222.45	23.98
63	1	2011	E494100000000100	99.81	70.28	170.09	18.56
64	1	2011	M520000050000100	84.23	65.47	149.7	18.44
65	1	2011	L106902000005300	74.43	53.34	127.77	14.4
66	1	2011	B505000014000200	21.82	17.41	39.23	4.98
67	1	2011	E330000359001000	13.45	9.46	22.91	2.5
68	1	2011	M415001000001110	10.57	7.76	18.33	2.11
69	1	2011	S130000003000900	8.92	6.31	15.23	1.67
70	1	2010	A180000036000406	549.74	482.39	1,032.13	125.34
71	1	2010	C750002001002000	172.7	156.73	329.43	41.71
72	1	2010	T534000000029500	59.97	51.83	111.8	13.31
73	1	2010	Y050000002001000	28.96	23.29	52.25	5.65
74	1	2010	N480000004000203	17.94	16.33	34.27	4.36
75	1	2010	L644503000002100	22.69	17.57	40.26	4.12
76	1	2010	E583002000000100	16.19	14.66	30.85	3.89
77	1	2010	B190040000004900	13.92	11.1	25.02	2.67
78	1	2010	H302000000000700	13.56	10.6	24.16	2.5
79	1	2010	D175000000001000	6.78	6.81	13.59	1.93
80	1	2010	M415001000001110	8.29	7.08	15.37	1.8
81	1	2010	H520003000004800	4.67	3.6	8.27	0.84
82	1	2009	A180000036000406	549.74	548.36	1,098.10	135.24
83	1	2009	C750002001002000	163.24	167.73	330.97	42.36
84	1	2009	J522000000004800	194.81	168.19	363	36.53
85	1	2009	B156007000001200	145.81	130.38	276.19	29.09
86	1	2009	L212103000003700	154.47	134	288.47	28.96
87	1	2009	F240000000000900	108.38	94.73	203.11	20.64
88	1	2009	N861301000009900	42.78	43.39	86.17	10.85
89	1	2009	B190025000001100	51.3	46.36	97.66	10.46
90	1	2009	L670000003000400	36.51	37.15	73.66	9.31

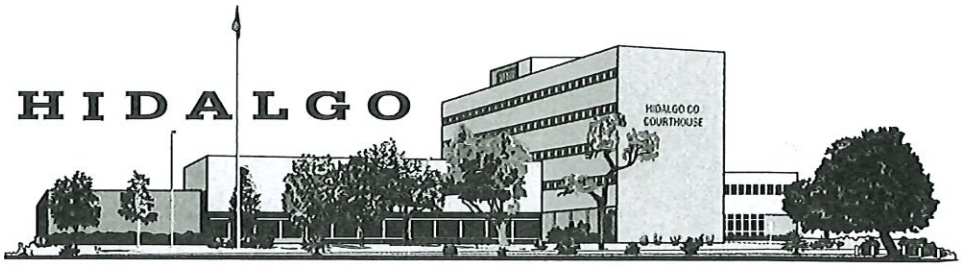
91	1	2009	C912000001001900	42.62	39.83	82.45	9.27
92	1	2009	S045500000004600	24.45	25.52	49.97	6.53
93	1	2009	L644503000002100	32.11	28.71	60.82	6.41
94	1	2009	E650000006001300	24.37	24.94	49.31	6.28
95	1	2009	B156007000001200	27.39	24.49	51.88	5.46
96	1	2009	N861301000009900	16.39	16.62	33.01	4.15
97	1	2009	M059002000001100	14.4	13.65	28.05	3.22
98	1	2009	B001001000000700	6.64	6.27	12.91	1.47
99	1	2009	P300001003000200	6.24	5.42	11.66	1.17
100	1	2008	A180000036000406	416.28	465.19	881.47	109.9
101	1	2008	J522000000004800	207.36	203.9	411.26	42.61
102	1	2008	B156007000001200	154.21	156.39	310.6	33.54
103	1	2008	E370000008000900	134.1	137.34	271.44	29.77
104	1	2008	G560000012002000	127.76	127.01	254.77	26.64
105	1	2008	C140000078001100	62.07	61.71	123.78	12.94
106	1	2008	C140000024001503	30.91	29.81	60.72	6.03
107	1	2008	G840000000000100	17.59	19.71	37.3	4.67
108	1	2008	O270003000003100	17.94	17.61	35.55	3.64
109	1	2008	M340002000000500	16.76	16.72	33.48	3.52
110	1	2008	N580000004001500	5.76	5.9	11.66	1.28
111	1	2008	M594202000014300	1	1.11	2.11	0.26
112	1	2007	G560000012002000	208.97	232.82	441.79	47.33
113	1	2007	J522000000004800	211.7	233.57	445.27	47.31
114	1	2007	L605000000005005	35.38	40.59	75.97	8.54
115	1	2007	C140000024001503	36.79	39.89	76.68	7.84
116	1	2007	T475002000001700	25.8	32.71	58.51	7.62
117	1	2007	S735000004000600	31.96	35.84	67.8	7.33
118	1	2007	S52500144A000900	28	28.58	56.58	5.17
119	1	2007	M167002000001600	14.44	16.23	30.67	3.34
120	1	2007	M594202000014300	10.15	12.52	22.67	2.86
121	1	2007	O270003000003100	10.28	11.32	21.6	2.27
122	1	2007	B505000015001100	6.65	7.22	13.87	1.42
123	1	2007	A553000000002000	0.14	0.15	0.29	0.03
124	1	2006	A040000000001800	130.53	143.7	274.23	24.08
125	1	2006	M541000000000201	37.3	46.53	83.83	9.34
126	1	2006	E330000337000501	26.89	32.02	58.91	6.05
127	1	2006	E660000001001300	18.29	20.86	39.15	3.7
128	1	2006	A040000000001800	5.44	5.98	11.42	1
129	1	2006	S245000000001200	0.86	1.08	1.94	0.22
130	1	2005	L080000032000412	104.58	150.34	254.92	31.38
131	1	2005	A180000042000101	133.07	162.45	295.52	26.94
132	1	2005	S170002030000702	88.28	117.77	206.05	22.38
133	1	2005	L110002002012601	11.93	19.14	31.07	4.48
134	1	2005	M355000119001100	10.28	15.77	26.05	3.53
135	1	2005	E750000000001500	7.77	12.39	20.16	2.88
136	1	2005	E750000000001500	7.78	12.37	20.15	2.88
137	1	2005	R225001003001900	2.47	3.88	6.35	0.89

138	1	2005	B240001000001200	2.49	3.14	5.63	0.55
139	1	2004	A180000042000101	422.2	566.1	988.3	93.09
140	1	2004	L080000032000412	219.76	342.28	562.04	69.88
141	1	2004	E370000008000900	137.34	206.59	343.93	40.38
142	1	2004	G230000002000300	98.27	131.76	230.03	21.67
143	1	2004	S325500000003200	34.36	59.25	93.61	13.51
144	1	2004	C211000000000600	37.69	60.2	97.89	12.66
145	1	2004	T210000250001521	42.99	55.94	98.93	8.71
146	1	2004	M374902000012700	23.97	38.87	62.84	8.31
147	1	2004	W380000238000005	22.51	36.86	59.37	7.97
148	1	2004	M015000062000401	12.42	20.39	32.81	4.42
149	1	2004	E310000036001600	15.13	20.86	35.99	3.59
150	1	2004	V382000000000100	16.7	21.04	37.74	3.08
151	1	2004	V382000000000100	16.69	21.04	37.73	3.08
152	1	2004	B203500000001800	16.4	20.67	37.07	3.03
153	1	2004	W230000052000300	8.29	13.2	21.49	2.76
154	1	2004	C750006000012100	14.97	18.68	33.65	2.67
155	1	2004	L605000000029710	0.08	0.15	0.23	0.04
156	1	2003	A180000042000101	199.88	291.99	491.87	47.67
157	1	2003	E650000006000505	77.52	103.93	181.45	14.3
158	1	2003	G212000000000700	56.05	83.95	140	14.29
159	1	2003	D175000000001000	22.27	41.1	63.37	9.16
160	1	2003	D175000000001000	18.49	34.11	52.6	7.6
161	1	2003	R026300000001100	16.87	27.72	44.59	5.41
162	1	2003	L080000032000412	14.14	23.71	37.85	4.75
163	1	2003	H265000010000500	23.68	31.75	55.43	4.37
164	1	2003	B505000015000600	8.16	11.26	19.42	1.65
165	1	2003	L025000009000012	3.5	5.5	9	1.01
166	1	2003	S244002000003500	3.37	4.67	8.04	0.68
167	1	2003	S244002000003500	3.38	4.67	8.05	0.68
168	1	2003	S430000001001400	1	1.62	2.62	0.31
169	1	2002	L106904000000700	163.57	258.6	422.17	41.96
170	1	2002	E150000002000600	45.92	64.77	110.69	8.26
171	1	2002	W380000650000005	21.92	32.9	54.82	4.83
172	1	2002	W010000044001052	7.42	11.13	18.55	1.64
173	1	2002	C690000001000700	3.89	6.17	10.06	1
174	1	2001	C535300000002500	57.06	92.5	149.56	13.61
175	1	2000	A180000045000713	217.23	345.58	562.81	41.06
176	1	2000	E140000001000600	10.7	19.94	30.64	3.33
177	1	2000	G040000006000100	4.75	9.79	14.54	1.9
178	1	2000	M687000000002600	2.34	4.15	6.49	0.64
179	1	1999	B158003004001400	7.11	15.09	22.2	2.79
180	1	1999	T685000000005800	6.47	13.07	19.54	2.24
181	1	1999	O330000024001500	3.73	7.55	11.28	1.3
182	1	1999	O330000024001500	3.73	7.55	11.28	1.3
183	1	1999	O330000024001500	-3.73	-7.55	-11.28	-1.3
184	1	1998	A180000045000713	100.89	184.72	285.61	22.7

185	1	1998	B158003004001400	33.01	74.08	107.09	13.57
186	1	1998	B010000003000300	15.45	31.92	47.37	5.12
187	1	1998	A130000001003700	13.54	27.43	40.97	4.23
188	1	1998	S165000000001600	14.66	27.71	42.37	3.69
189	1	1997	B158003004001400	10.02	23.69	33.71	4.3
190	1	1997	F450000000001500	3.34	8.13	11.47	1.54
191	1	1996	F450000000001500	8.29	21.23	29.52	3.99
192	1	1996	R420000003000600	12.73	27.09	39.82	3.65
193	1	1996	S690000001000800	1.96	5.04	7	0.96
194	1	1995	E810000007000800	10.43	25.24	35.67	3.99
195	1	1995	S477000000040600	6.71	17.79	24.5	3.27
196	1	1994	L470000000003000	37.42	95.09	132.51	14.99
197	1	1994	C120002000002600	4.31	11.13	15.44	1.8
198	1	1994	W010000030000728	3.42	9.56	12.98	1.76
199	1	1985	G080000003002100	23.56	82.46	106.02	11.98
200	1	1984	G080000003002100	10.39	37.63	48.02	5.47
201	1	2011	L473500004000100	69.33	60.83	130.16	18.3
202	1	2000	T527002000004100	9.16	17.92	27.08	3.24
203	1	2014	A180000038000219	132.98	71.37	204.35	29.32
204	1	2014	A180000038000219	99.73	53.53	153.26	21.99
205	1	2014	P670000002000600	66.88	33.95	100.83	13.74
206	1	2011	L670000004001800	4.92	4.23	9.15	1.26
207	1	2010	L250000000000300	25.9	20.31	46.21	5.4
208	1	2010	L250000000000300	-9.78	-7.62	-17.4	-2.04
209	1	2010	L250000000000300	-16.12	-12.63	-28.75	-3.36
210	1	2008	L250000000000300	4.14	4.25	8.39	1.01
211	1	2008	L250000000000300	-4.14	-4.1	-8.24	-1.01
212	1	2006	L136500000010300	9.62	14.32	23.94	3.46
213	1	2005	E540000045000300	3.79	5.76	9.55	1.28

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 26, 2019

The Honorable J.E. "Eddie" Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78541

Re: Jail Commissary Audit No. 2019-01

Dear Sheriff Guerra:

We completed the audit of the Jail Commissary account for the year ended December 31, 2018 in accordance with Local Government Code §351.0415 and our annual audit plan. The objectives of the audit were to determine whether:

1. Purchases were in compliance with Local Government Code §351.0415 (c) and vendor contracts;
2. Collections were properly accounted and safeguarded; and
3. Assets (capital/controlled assets and merchandise inventory) were properly accounted and safeguarded.

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.

Background

Local Government Code §351.0415 authorizes the Sheriff to operate a jail commissary for the use of the inmates committed to the County jail. The jail commissary must be operated in accordance with rules adopted by the Commission on Jail Standards. Pursuant to Local Government Code §351.0415 (c), the Sheriff has exclusive control of the jail commissary funds and must use commissary proceeds only to:

1. Fund, staff, and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling;
2. Supply inmates with clothing, writing materials, and hygiene supplies;
3. Establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts;
4. Fund, staff, and equip both an educational and a law library for the educational use of inmates; or
5. Fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

Local Government Code §351.0415 (g) further states commissary proceeds may only be used for the purposes described in Subsection (c). Commissioners court may not use commissary proceeds to fund the budgetary operating expenses of a county jail.

Jail Commissary Bank Account

Pursuant to Local Government Code §351.0415 (b)(2), the Sheriff must maintain commissary accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds. The Sheriff accomplishes this responsibility by maintaining the Jail Commissary bank account and preparing financial statements (e.g., Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Fund Net Assets). The Sheriff is required to submit these financial statements to the

County Auditor's Office on a monthly basis, along with subsidiary ledgers and other supporting documentation. As of December 31, 2018, the Jail Commissary bank account had cash on deposit totaling $2,909,912.36. The Jail Commissary generated revenues totaling $1,750,382.19 and incurred expenses totaling $1,561,628.76, resulting in net income of $188,753.43 for the year ended December 31, 2018.

Operating Procedures

The Jail Commissary offers 160 merchandise items for sale to the inmates. Merchandise items fall under the following categories: personal care (hygiene for hands and body), hair care, snacks, beverages, candy, food items, stationery supplies, greeting cards, phone cards, underclothes, and medication. Inmates may purchase items from the Jail Commissary by completing a pre-printed order form. The Jail Commissary staff reviews each request against the dietary restriction and no-privilege list and the inmate's account balance in *Odyssey*, the Jail Commissary inventory system, to determine if sufficient funds are available to fulfill the inmate's order request. If the inmate does not have sufficient funds, the inmate's order is fulfilled up to their available balance and the inmate is notified that their entire order was not fulfilled. The inmate's balance is reduced by the items purchased and the inmate is notified of their new balance.

At the beginning of each workday, the Jail Commissary Supervisor submits the daily "Commissary Sales" and "Inmate Account Journal" reports that list the commissary deductions per inmate to a Jail Administrative Assistant I, for the prior day's activity. The Administrative Assistant I issues a check from the Inmate Trust Fund (in *Odyssey*'s Financial Manager) bank account to the Jail Commissary bank account for the total daily sales on the "Inmate Account Journal" report. The other Jail Administrative Assistant I prepares the deposit and sends a Detention Officer to the bank to make the deposit. When the Detention Officer comes back with the validated deposit slip, a copy of it, along with a copy of the check, the daily "Commissary Sales" report, and the "Inmate Account Journal" report are forwarded to the Jail Commissary Accountant.

The Jail Commissary Supervisor checks the *Odyssey* inventory system every two weeks and orders merchandise as needed. Before placing an order, the Jail Commissary Supervisor prepares a requisition in Microsoft Excel and submits the requisition to either one of the two Jail Captains (Administrative or Operations) for approval. When merchandise is received, the Jail Commissary Clerks compare the items received to the packing slip. If any discrepancies are found, the discrepancies are noted on the packing slip and the Jail Commissary Clerks notify the Jail Commissary Supervisor. The Jail Commissary Supervisor verifies that the discrepancies exist and notifies the vendor. The vendor may either send the missing merchandise or issue a credit memo. The Jail Commissary Accountant will only pay for the number of items actually received. Once all the merchandise is verified, the Jail Commissary Supervisor updates the inventory in *Odyssey* to reflect the new inventory count and approves the invoice for payment. Invoices are entered into *QuickBooks* by the Jail Commissary Supervisor. The original invoice is provided to the Jail Commissary Accountant. The Jail Commissary Accountant prints the check from *QuickBooks* and obtains the Sheriff's, Chief Deputy, or Division Chief's signature of approval. Once the check has been approved by the Sheriff, Chief Deputy, or Division Chief, the check is forwarded to the vendor by the Jail Commissary Accountant.

A physical inventory count of merchandise items is conducted on a monthly basis. The Jail Commissary Supervisor prepares a "Hidalgo County Sheriff's Jail Commissary Inventory Adjustments Control Form Damage/Losses" for damaged items (e.g., open or stale dated packages) and a "Hidalgo County Sheriff's Jail Commissary Inventory Adjustments Control Form Over/Short" for any variances found between the physical inventory count and *Odyssey*. Inventory adjustments are made in *Odyssey* by the Jail Commissary Supervisor and subsequently approved by the Division Chief. The inventory items reported as damaged/lost are verified by the Jail Commissary Accountant.

Sales transactions are voided when an inmate is released prior to receiving the commissary items ordered or when an inmate is issued the incorrect commissary item. The Jail Commissary Supervisor signs and dates the voided receipt. The voided receipt is marked "VOID" and the reason for the void is written on the receipt. After the voided receipt is approved by the Jail Commissary Supervisor, the Supervisor enters the void and the items are automatically added into the *Odyssey* inventory system. A copy of the voided receipt is attached to the daily "Commissary Sales Report." If the inmate was released prior to receiving the commissary order, the Administrative Sergeant is notified. The Administrative Sergeant ensures that a check for the balance due is either picked up or mailed to the inmate.

Contracted Vendors

On July 25, 2017, Commissioners Court approved one-year contracts, commencing August 19, 2017 to expire on August 18, 2018, with Bob Barker Company, ICS Jail Supplies, Inc., Keefe Supply Company, and R&R Distributing for the purchase of commissary supplies. On June 19, 2018, Commissioners Court approved the first of two one-year extension of the contracts with Bob Barker Company, ICS Jail Supplies, Inc., and R& R Distributing. In addition, on August 21, 2018, Commissioners Court approved the first of two one-year extension of the contract with Keefe Supply Company.

Pursuant to the contracts with Bob Barker Company, ICS Jail Supplies, Inc., Keefe Supply Company, and R&R Distributing, the vendors may submit a written request for price increases to the County Purchasing Agent. Price increases are only valid for the quarter in which they are requested and approved. Prices shall return to the original contract price at the beginning of the following quarter, unless a vendor notifies the County in writing within 10 days of expiration of the quarter in which the price increase is in effect. The total increase in contract price shall not exceed 25% of the original contract price during the contract term.

On March 19, 2018, June 21, 2018, and September 24, 2018 the Purchasing Department approved Keefe Supply Company's request for price increases on 25 merchandise items effective during three quarterly periods of April 1, 2018 through June 30, 2018, July 1, 2018 through September 30, 2018, and October 1 through December 31, 2018.

Inventory Accounting Procedures

Proper accounting procedures require that the value and count of inventory items on hand agree to the value and count of inventory items per accounting records. In addition, purchases and returns of merchandise inventory items should be added to inventory while sales and damaged merchandise inventory items should be reduced from inventory.

Cash Handling Guidelines

The "Hidalgo County Cash Handling Guidelines and Procedures" are the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. The guidelines and procedures require that cash receipts be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Pursuant to "Hidalgo County Cash Handling Guidelines and Procedures," approval to void a sales transaction must be obtained from the Supervisor. The Supervisor must approve each voided sales transaction by signing and dating the voided receipt to document the responsibility for verifying that the receipt is marked "VOID" on the face of the receipt, contains an explanation for the void, and contains the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. In addition, computer access controls to void receipts should be limited to supervisors.

Merchandise inventory items on voided transactions should be added to the inventory system on the same day that the transaction was voided.

Capital Asset Guide

Effective January 1, 2018, assets (i.e., vehicles, land, buildings, machinery, equipment, computer systems) with an acquisition cost of $5,000 or more are capitalized and subject to inventory control. Assets with an inventory cost of at least $1,000.00 are also subject to inventory control.

As of December 31, 2018, the Jail Commissary capital/controlled asset inventory listing consisted of 609 assets with a total acquisition cost of $782,111.66.

Scope and Methodology:

The scope of the audit was limited to randomly selected transactions; Jail Commissary merchandise and asset inventory listings as of December 27, 2018; and randomly selected invoices for the period of January 1, 2018 through December 31, 2018. Our audit was not designed nor intended to be a detailed study of every relevant internal 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.

In planning and performing the audit, the following procedures were performed:

1. Reviewed 37 judgmentally selected invoices to determine if purchases were made in compliance with Local Government Code §351.0415 (c).
2. Reviewed the "Jail Commissary Inventory Adjustments Control Form Damage/Losses"; the "Jail Commissary Inventory Adjustments Control Form Over/Short"; and the before and after jail commissary inventory reports for the year ended December 31, 2018 to determine if the inventory adjustments were made in the inventory accounting system (*Odyssey*) and if the adjustments were approved by a supervisor.
3. Reviewed 37 randomly selected invoices that included 429 merchandise inventory items to determine if the prices paid for the items were equal to or lower than the specified contract price.
4. Reviewed 429 randomly selected merchandise inventory items purchased to determine if the items were added to the inventory accounting system.
5. Conducted a physical count of 80 randomly selected Jail Commissary merchandise inventory items to determine if the inventory quantities per the inventory accounting system agreed to the quantities on hand.
6. Reviewed the *Alio* Jail Commissary asset listing and judgmentally selected 257 assets for physical identification in order to verify the existence of the assets and to determine whether the assets were properly tagged.
7. Randomly selected 84 voided transactions from 48 daily "Commissary Sales" reports to determine if procedures for voiding transactions were properly followed and if the merchandise inventory items were added to the inventory system on the same day the transaction was voided.
8. Reviewed 48 randomly selected daily "Commissary Sales" reports, "Inmate Account Journals" and validated deposit slips to determine if the sales amounts on the "Commissary Sales" report and "Inmate Account Journal" agreed to the amounts deposited and if deposits were made in a timely manner to the Jail Commissary bank account.

Conclusion:

Based on the results of the audit, we concluded that purchases were in compliance with Local Government Code §351.0415 (c) and vendor contracts; and collections were properly accounted and safeguarded. However, improvements could be made to the procedures in place for ensuring that: assets are properly accounted and safeguarded; sales transactions are properly voided; and the amounts on the "Commissary Sales" and "Inmate Account Journal" reports agree. More specifically, the following was noted:

1. All invoices reviewed were in compliance with Local Government Code §351.0415 (c).
2. All inventory adjustments were made in the inventory accounting system and approved by a supervisor.
3. All 429 merchandise inventory items on the 37 randomly selected invoices were purchased for a price equal to or lower than the specified contract price.
4. All 429 merchandise inventory items purchased were added to the inventory accounting system.
5. All 80 categories of merchandise inventory items counted agreed with the inventory accounting system as of December 28, 2018.
6. Of the 257 Jail Commissary assets judgmentally selected for physical identification:
   - 246 assets were physically located. Of the 246 assets:
     - 206 contained an asset tag.
     - 40 assets (Pipe II TKS Time Keeper) did not contain an asset tag. The assets were identified by the serial number. The asset tags were maintained on file. According to the Sheriff's Office staff, asset tags are not affixed to these assets due to the size of assets. Therefore, the asset tags are maintained on file.
   - 11 were not physically located. Of the 11 assets:
     - 5 assets (1 - Delta Level III Plate Bullet Proof Vest, 3 - Sig Sauer P320 Handguns, and 1 - Digital amp) were included in the Jail Commissary inventory listing, in error. The assets were removed by the Purchasing Department from the inventory listing during our review.

- 6 assets (2-Digital Amp, 3-Microphones, 1-Pre-Amp Audio Term Board) remain unlocated. Sheriff's Office staff are actively working on locating the assets. (see Exhibit A).

7. Of the 84 voided transactions:
   - 61 were properly voided.
   - 23 were not properly voided. In some instances, voided transactions submitted were missing the clerk and supervisor's signature.
8. Of the 48 randomly selected daily "Commissary Sales" reports, "Inmate Account Journals" and validated deposit slips:
   - In 32 instances, the sales amounts listed on the "Commissary Sales" reports agreed to the amounts deposited and deposits were made in a timely manner; and
   - In 16 instances, the deposits were made in a timely manner; however, the sales amounts listed on the "Commissary Sales" reports did not agree to the amounts deposited to the Jail Commissary bank account resulting in a net variance of $5.59.

   According to the Sheriff's Office staff, the variances were attributed to reporting issues with *Odyssey*. The amounts on the "Commissary Sales" and "Inmate Account Journal" reports did not agree. The issue was reported to the Information Technology Department and Tyler Technologies; however, the issue has not been resolved. The amount listed on the "Inmate Account Journal" was used to transfer funds from the inmate bank account to the Commissary bank account. The amounts listed on the "Inmate Account Journals" agreed to the amounts deposited to the Jail Commissary bank account.

Recommendations:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures to ensure that assets are properly accounted and safeguarded; sale transactions are properly voided; and the "Inmate Account Journal" and the "Commissary Sales" reports agree. At a minimum, procedures implemented should require that:

1. All assets subject to inventory control contain an asset tag. If the asset tag cannot be affixed to the asset, the asset tag number should be engraved to the asset.
2. Void receipts should be signed by the clerk requesting the void. Approval to void a sales transaction be obtained from the Supervisor. The Supervisor must approve each voided sales transaction by signing and dating the voided receipt to document the responsibility for verifying that the receipt is marked "VOID" on the face of the receipt, contains an explanation for the void, and contains the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
3. "Inmate Account Journal" and the "Commissary Sales" reports agree. Coordinate with the Information Technology Department and Tyler Technologies to ensure that this issue is resolved.

Please provide a management response to findings 6, 7 and 8 noted in the conclusion section and the recommendations noted above by July 12, 2019. Your prompt response will be greatly appreciated.

If you have any questions regarding the requested information, please contact Michael Ramos, Internal Auditor I, at 318-2511 at ext.4644, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Officer
Mr. Brandon Wood, Executive Director, Texas Commission on Jail Standards

COUNTY of HIDALGO



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July 5, 2019

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

Re: Cash Count Report No. 2019-51

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Mission Sanitation Office on June 11, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on August 3, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

Conclusion:
Total cash on hand at the time of the cash count was $425.00. Based on the review, we determined that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of $100.00.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, 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

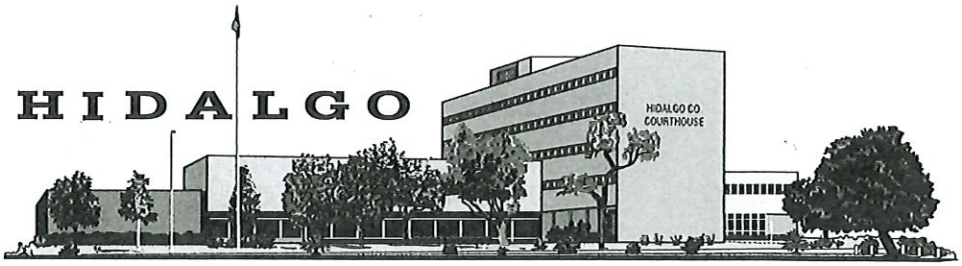
cc: Mr. Valde Guerra, County Executive Office

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, 445TH D.C. | JAIME TIJERINA 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

July 5, 2019

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

Re: Cash Count Report No. 2019-52

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Mission Office on June 11, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on August 3, 2018. The 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.

As part of the procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
Total cash on hand at the time of the cash count was $180.00. Based on the review, we concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of $150.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, they are not authorized to install cameras since they are located at the Precinct 3 Administration building.

The use of security cameras acts as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded.

Failure to properly utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:
Management should request approval from Precinct 3 administration to install cameras in the building.

Please provide a written management response using the attached Management Response Form to the observation noted above by July 12, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4645.

Respectfully,

Maria A. Duran PA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

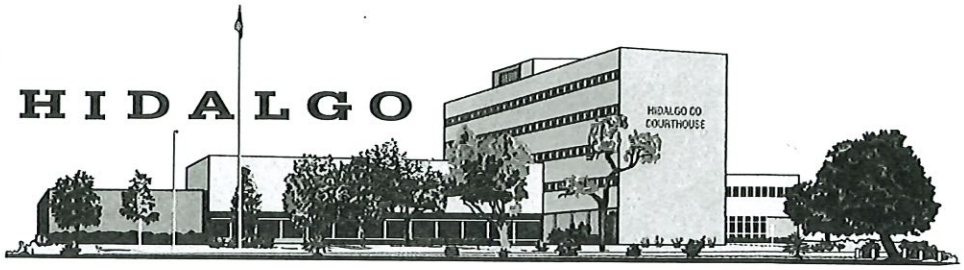
cc: Mr. Valde Guerra, County Executive Officer

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, 449TH D.C. | JAIME TIJERINA 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

June 25, 2019

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

Re: Cash Count Report No. 2019-53

Dear Constable Gallardo:

We conducted a surprise cash count of the cash held at your office on June 11, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on August 3, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

As part of the procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
At the time of the cash count, receipts had not been issued and collections had not been made. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that security cameras were not utilized where cash is received and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and security cameras be installed in areas where cash collections and receipts are received and

safeguarded. In addition, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras where cash is received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:
Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Please provide a written management response using the attached Management Response Form to the observation noted above by July 12, 2019.

If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Aaron Robledo, Internal Auditor I, at ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, Hidalgo County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 1, 2019

The Honorable Eduardo Cantu, Commissioner
Hidalgo County Precinct No. 2
300 W. Hall Acres Suite G
Pharr, Texas 78577

Re: Cash Count Report No. 2019-55

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Precinct 2 Swimming Pool on June 18, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on July 31, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $78.00. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of $25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation 1:
We noted that security cameras were not utilized where cash collections are received and safeguarded. In addition, we were informed that the cameras installed in other areas of the premises do not work.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and security cameras be installed in areas where cash collections and receipts are received and safeguarded. In addition, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded.

Observation No. 2:
We noted that when a shift change is needed, collections are counted in the presence of both parties; however, a receipt signed by the employee who accepted custody of the collections is not prepared.

Pursuant to the "Cash Handling Guidelines and Procedures," when cash is transferred from one employee to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt ("Shift Change Form"), and the receipt should be signed by the employee accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to prepare a receipt when cash is transferred from one employee to another increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that when cash is transferred from one employee to another, the cash is counted in the presence of both parties and recorded on a receipt (see attached "Shift Change Form").

Observation No. 3:
According to staff, the $25.00 change fund, collections, and unused receipts are taken home overnight by the head lifeguard for safeguarding. The collections made are taken to the Precinct 2 Office for deposit the following day. According to staff, leaving the change fund, collections, and receipts in the pool facility overnight is not safe.

The County Auditor's Office requires that funds not deposited and left overnight, including the change fund, and unused receipts be secured in an office safe or other locked storage place. Undeposited funds, change funds, and unused receipts should never be taken home by employees for overnight safekeeping or for any other reason.

Failure to ensure that the change fund and unused receipts are secured in an office safe or other locked storage place may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the change fund and unused receipts are properly secured in an office safe or other locked storage place.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact 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

cc: Mr. Valde Guerra, County Executive Officer

COUNTY OF HIDALGO, TEXAS
TRANSFER FORM
DATE OF COLLECTION: _____

CASHIER'S NAME: _____

NAME OF EMPLOYEE COLLECTIONS ARE BEING TRANSFERRED TO: _____

PART I: RECAP OF RECEIPTS ISSUED-TOTAL COLLECTIONS

A.) TOTAL CASH COLLECTED (RECEIPT # _____ THROUGH _____) _____

B.) TOTAL CHANGE FUND _____

C.) TOTAL CASH COLLECTED AND CHANGE FUND (A+B)

PART II: CASH ON HAND BY ACTUAL COUNT

D.) CURRENCY

_____	ONES	$ _____
_____	FIVES	_____
_____	TENS	_____
_____	TWENTIES	_____
_____	FIFTIES	_____
_____	HUNDREDS	_____
_____	OTHER	_____
	TOTAL	$ _____

E.) COINS

_____	PENNIES	$ _____
_____	NICKELS	_____
_____	DIMES	_____
_____	QUARTERS	_____
_____	HALF DOLLARS	_____
_____	SILVER DOLLARS	_____
	TOTAL	$ _____

F.) TOTAL CURRENCY AND COINS ON HAND (D+E)

VARIANCE- OVERAGE/ (SHORTAGE) (F-C) $ -

COMMENTS: _____

PART III: ACKNOWLEDGMENT AND APPROVAL

I have counted and acknowledge receipt of all cash collected.

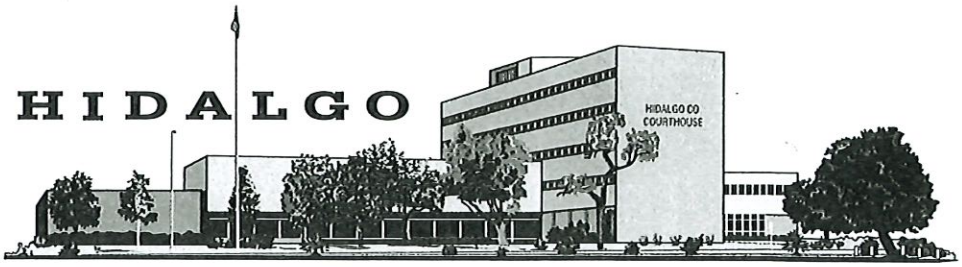
COUNTED BY: _____ WITNESSED BY: _____

The cash count must be witnessed by the employee taking custody of the collections.

Any variance must be immediately reconciled and brought to the attention of a supervisor.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 9, 2019

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

Re: Cash Count Audit No. 2019-56

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Anzalduas Park on June 23, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on August 5, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
At the time of the cash count, receipts had not been issued and collections had not been made. Based on the results of our review, we have concluded that total cash on hand reconciled to the approved change fund of $50.00. 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 security cameras were not utilized where cash is receipted and safeguarded. According to staff, management is in the process of obtaining security cameras.

The use of security cameras act as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections are received and safeguarded. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded.

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.

Observation No. 2:
We noted that if a shift change is necessary and collections are transferred from one employee to the other, a Shift Change Form is not prepared. According to staff, shift changes are mostly done during the lunch hour and completing a transfer form would not be practical due to limited number of staff.

The County Auditor's Office requires that only one cashier be allowed access to a specific cash drawer during a single shift. When cash is transferred from one person to another, it should be counted in the presence of both parties. In addition, a Shift Change Form should be prepared when a shift change takes place. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to document the transfer of collections during a shift change will make it difficult to trace the loss or misuse of County funds to the responsible party.

Recommendation:
Management should ensure that a transfer form is prepared when a shift change takes place (see attached Shift Change Form). At a minimum, the procedures noted above should be implemented.

Observation No. 3:
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 are 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 4:00 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.

Failure to properly collect the park entrance fees may result in the loss of County funds.

Recommendation:
Management should 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 written management responses using the attached Management Response Forms to the observations noted above by July 26, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions, feel free to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511ext. 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

Enclosures: Shift Change Form and Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	**Precinct 3- Anzalduas Park**	**AUDIT NO.:**	**2019-56**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**July 26, 2019**
FINDING No.:	**1**	**RECOMMENDATION:**	**1**

Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Precinct 3- Anzalduas Park	**AUDIT NO.:**	2019-56
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	July 26, 2019
FINDING No.:	2	**RECOMMENDATION:**	2

Management should ensure that a transfer form is prepared when a shift change takes place. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY OF HIDALGO, TEXAS
TRANSFER FORM
DATE OF COLLECTION: _____

CASHIER'S NAME: _____

NAME OF EMPLOYEE COLLECTIONS ARE BEING TRANSFERRED TO: _____

PART I: RECAP OF RECEIPTS ISSUED-TOTAL COLLECTIONS

A.) TOTAL CASH COLLECTED (RECEIPT # _____ THROUGH _____) _____

B.) TOTAL CHANGE FUND _____

C.) TOTAL CASH COLLECTED AND CHANGE FUND (A+B) _____

PART II: CASH ON HAND BY ACTUAL COUNT

D.) CURRENCY

_____	ONES	$ _____
_____	FIVES	_____
_____	TENS	_____
_____	TWENTIES	_____
_____	FIFTIES	_____
_____	HUNDREDS	_____
_____	OTHER	_____
	TOTAL	$ _____

E.) COINS

_____	PENNIES	$ _____
_____	NICKELS	_____
_____	DIMES	_____
_____	QUARTERS	_____
_____	HALF DOLLARS	_____
_____	SILVER DOLLARS	_____
	TOTAL	$ _____

F.) TOTAL CURRENCY AND COINS ON HAND (D+E) _____

VARIANCE- OVERAGE/ (SHORTAGE) (F-C) $ -

COMMENTS: _____

PART III: ACKNOWLEDGMENT AND APPROVAL

I have counted and acknowledge receipt of all cash collected.

COUNTED BY: _____ WITNESSED BY: _____

The cash count must be witnessed by the employee taking custody of the collections.

Any variance must be immediately reconciled and brought to the attention of a supervisor.

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

AUDITEE:	**Precinct 3- Anzalduas Park**	**AUDIT NO.:**	**2019-56**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**July 26, 2019**
FINDING No.:	**3**	**RECOMMENDATION:**	**3**

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

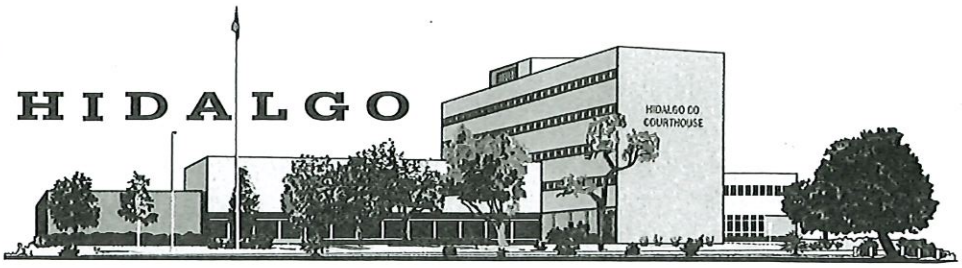
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 19, 2019

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

Re: Cash Count Report No. 2019-558

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the McAllen Health Clinic on June 3, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on September 17, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

As part of the procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
Total cash on hand at the time of the cash count was $50.00. Based on the review, we concluded that total cash on hand reconciled to the approved change fund of $50.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that segregation of duties over the collection and recording of cash requires improvement. The Clerks and Clerk Manager perform the following incompatible duties:

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

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

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, maintaining the inventory log of unused receipts, and preparing reports of cash received.

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

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that incompatible duties, such as those noted above, are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 2:
We noted that security cameras were not utilized where cash is receipted and safeguarded. According management, the office is seeking approval from Commissioners Court to implement a rule that prohibits the use of cameras in areas that provide access to client's identity and personal health information.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and security cameras be installed in areas where cash collections and receipts are received and safeguarded. In addition, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded, otherwise, management should ensure the approval from Commissioners Court is obtained as soon as possible.

Please provide written management responses using the attached Management Response Forms to the observations noted above by June 28, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Marissa Castillo, Internal Auditor II, at (956) 318-2511, ext. 4650, Yvonne Torres, Revenue Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Hidalgo County McAllen Health Clinic	**AUDIT NO.:**	2019-558
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	June 28, 2019
FINDING No.:	1	**RECOMMENDATION:**	1

Management should ensure that incompatible duties, such as those noted above, are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	**Hidalgo County McAllen Health Clinic**	**AUDIT NO.:**	**2019-558**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**June 28, 2019**
FINDING No.:	**2**	**RECOMMENDATION:**	**2**

Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded, otherwise, management should ensure the approval from Commissioners Court is obtained as soon as possible.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

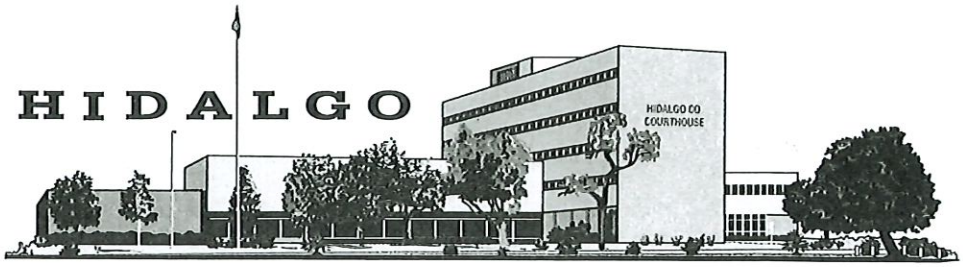
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 18, 2019

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

Re: Cash Count Report No. 2019-569

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the McAllen Tax Office on May 29, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on December 4, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

As part of the procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
Total cash on hand at the time of the cash count was $35,503.25. Based on the review, we concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of $700.00 (see Observation 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
Total cash on hand at the time of the cash count exceeded receipts issued by $31.50. Cashiers handle both Tax and Motor Vehicle transactions throughout the day and therefore are assigned two tills, one for each division.

The cashier erroneously used the tax till to receipt the motor vehicle transaction. The Substation Supervisor was made aware of the error and the error was corrected.

Pursuant to County Auditor's Office Cash Handling Guidelines and Procedures, cash received for payment should not be comingled with cash received on behalf of other departments/divisions. Therefore, a cashier's designated tax till must be used only for tax transactions.

Failure to ensure that cash received for payment is not comingled with cash received on behalf of other departments/division and the cashiers use the correct till when receipting transactions may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that cash received for payment is not comingled with cash received on behalf of other departments/divisions. In addition, management should ensure that cashiers are made aware of the importance of using the correct till when receipting transactions.

Observation No. 2:
We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that checks received are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Please provide a written management response to the observations noted above by June 28, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor II, at (956) 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.

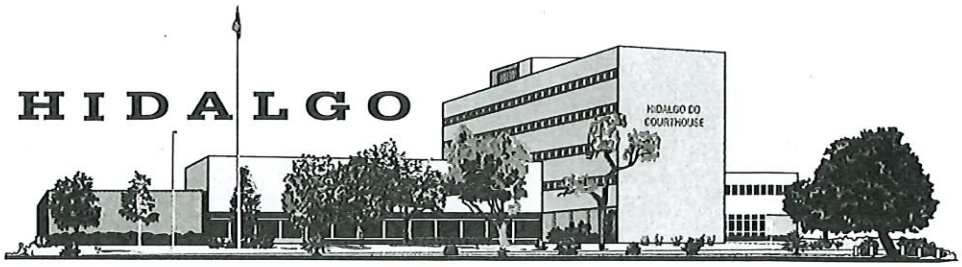
Respectfully,
Maria A. Duran BS

Maria Arcilia Duran, CPA, MBA
Hidalgo County Auditor

cc: Eva Mireles, Chief of Operations
Kristi Torres, Substation Supervisor
Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 24, 2019

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

Re: Cash Count Report No. 2019-571

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's Collections Department on May 30, 2019, as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on December 6, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

As part of the procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
The total cash on hand at the time of the cash count was $2,562.10. Based on the results of our review, we concluded that total cash on hand generally reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of $300.00. Cash on hand exceeded receipts issued and the change fund by $1.00. The overage was deposited in the general fund as miscellaneous revenue. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
The County Clerk's Office has implemented "Daily Cashiering Procedures." Employees are required to read and sign an acknowledgment of their understanding of the procedures. However, we noted that the County Clerk's "Daily Cashiering Procedures" do not include all of the minimum requirements established by the County Auditor's

Office "Cash Handling Guidelines and Procedures." In addition, we noted that the County Clerk's Office does not require employees to read and sign an acknowledgment of their understanding of the County Auditor's Office "Cash Handling Guidelines and Procedures."

The County Auditor's Office prescribed the "Cash Handling Guidelines and Procedures" as the minimum requirements. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file by the department.

Failure to ensure that staff is trained on the minimum requirements established by the County Auditor's Office "Cash Handling Guidelines and Procedures" increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the County Clerk's Office "Daily Cashiering Procedures" include the minimum requirements established by the County Auditor's Office "Cash Handling Guidelines and Procedures." Alternatively, employees should be required to read and sign a receipt acknowledging their understanding of the County Auditor's Office "Cash Handling Guidelines and Procedures." The acknowledgment receipt should be kept on file by the department.

Observation No. 2:
We noted that daily cash reconciliations are not documented on the *Cashier's Daily Close-out Report* (Close-out Report). Instead, cash on hand is reconciled to receipts issued and the change fund on a daily basis by generating a Till Balance Report from Odyssey and by running a tape to confirm collections. According to the County Clerk's Office Internal Auditor, implementing a close-out report at the collections department will increase the cashier's workload.

The County Auditor's Office requires that cash on hand be reconciled to receipts issued and the change fund on a daily basis utilizing the Close-out Report. The following procedures should be implemented consistently when preparing the Close-out Report:

1. The Cashier must count the money and record the appropriate amounts on the Close-out Report.
2. The Witness must generate a daily recap report of collections issued for the day and record the total and beginning and ending receipt numbers on the Close-out Report.
3. The Witness must confirm that the amount recorded by the Cashier agrees to the daily recap report of collections and the change fund, if any. Any variances must be noted with a detailed explanation.
4. Both the Cashier and the Witness must verify that the Close-out Report is completed in its entirety. Both the Cashier and Witness must sign the Close-out Report to document their responsibility for this verification.
5. Copies of the Close-out Report and checks/money orders/cashier's checks etc., shall be maintained by the department. This documentation shall be made available to the County Auditor's Office for review upon request.

Daily close-out procedures documented on the Close-out Report help to uncover discrepancies between actual cash collected and recorded amounts in a timely manner.

Recommendation:
Management should ensure that the daily cash reconciliation is documented by the cashiers on the Close-out Report.

Observation No. 3:
We noted that a sample of the official County receipt was not posted for the public's view. According to the County Clerk's Office Internal Auditor and the Collections Supervisor, they were not aware that a sample of the official County receipt was not part of the information displayed in their office monitors. Staff indicated that personnel will be informed to include a sample of the official County receipt into the information displayed in their office monitors.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office." A sample of each official County receipt issued by the department must be posted by the notice so the public will know what type of receipt to expect.

Involving the customer in ensuring they receive a receipt reduces the risk that the employee collecting the cash may not record all receipts or record the receipt for a lesser amount.

Recommendation:
Management should ensure that a sample receipt is posted in a conspicuous location for the public's view.

Observation No. 4:
We noted that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been maintained. According to the County Clerk's Office Internal Auditor, a list of hot checks was maintained; however, after the closure of the Court Cost Bank Account, a list of hot checks has not been maintained. A hot check list will be requested from the County Treasurer's Office.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to maintain a hot check list may increase the risk that a check is collected from a customer who has previously presented a "hot check" as payment.

Recommendation:
Management should request the "hot check" listing from the County Treasurer's Office.

Observation No. 5:
We noted that security cameras are not located where collections are safeguarded overnight. According to the County Clerk's Office Internal Auditor, a camera has been ordered and will be placed where collections are safeguarded overnight.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and security cameras be installed in areas where cash collections and receipts are received and safeguarded. In addition, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to properly utilized security cameras increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the cameral are installed where collections are safeguarded overnight.

Please provide written management responses to the observations noted above by July 12, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Gricelda Quintero, Internal Auditor II, at 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, MBA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

June 18, 2019

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

Re: Cash Count Report No. 2019-577

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Alamo Motor Vehicle Substation on May 22, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on December 11, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

As part of the procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:
Total cash on hand at the time of the cash count was $13,699.54. Based on the review, we concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count, change order form (request for change from financial institution via armored company), and the approved change fund of $2,500.00 (see observation no.1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

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.

Observation No. 1:
Total cash on hand was over $400.00. We noted that the change fund exceeded the amount approved by Commissioners Court. On December 4, 2018, Commissioners Court approved a change fund increase of $600.00 to be distributed in the following manner:

- Elsa Tax Division- $200.00;
- Elsa Motor Vehicle Division- $200.00; and
- Alamo Motor Vehicle Division- $200.00.

According to the substation Supervisor, she was not aware that the change fund increase for the Alamo Motor Vehicle Division was $200.00 instead of $600.00. The Tax Division's Chief Accountant, confirmed that the entire change fund increase of $600.00 was delivered to the Alamo Motor Vehicle Division, in error. We were informed by the substation Supervisor that on May 23, 2019, the $400.00 was delivered to the Elsa Substation by the Tax Division's Chief Accountant.

In addition, we noted that the change fund assigned to the Alamo Motor Vehicle Division is also used to make change for the Alamo Tax Division. According to the Substation Supervisor, the change fund is used to make change for both Divisions since the Tax Division does not have a Main Till (part of the change fund that has not been assigned to a cashier or set aside in a cash bag) that is used to produce change.

The County Auditor's Office requires that approved change funds be used only for the location and division the change fund was approved for by Commissioners Court. Each Division's change fund amount must agree to the amount approved by Commissioners Court, the amount recorded in *Alio*, and the amount recorded in the Department's financial statements.

Failure to ensure change funds are maintained in accordance with financial records may result in the loss or misuse of County funds and improper accounting.

Recommendation:
Management should ensure that the change fund amounts are distributed as approved by Commissioners Court. In addition, management should ensure that the change funds are used only for the location and division the change fund was approved for by Commissioners Court.

Observation No. 2:
We noted that staff does not request a copy of the Justice of the Peace official County receipt to verify proof of payment when accepting Scofflaw Release Forms. According to the Deputy Clerk, they were informed by management that as long as the customer presents a signed and sealed (approved) Scofflaw Release Form by the authorized representative of the court, employees are authorized to renew the registration.

On January 9, 2017, the County Auditor issued a letter to the Tax Assessor addressing the requirements that should be met prior to issuing a renewal of a motor vehicle registration.

Failure to ensure that the official County receipt is attached to or noted on the Scofflaw Release Form as proof of payment may result in an individual who has outstanding fees receiving a registration of a vehicle.

Recommendation:
Management should ensure that employees verify that a copy of the official County receipt is attached to the Scofflaw Release Form as proof of payment of outstanding fines. Please refer to the January 9, 2017 letter issued by the County Auditor's Office for the minimum procedures to be implemented.

Observation No. 3:
We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector".

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that checks are made payable to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Please provide written management responses to the observations noted above by June 28, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor, at (956) 318-2511, ext. 4647, 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,

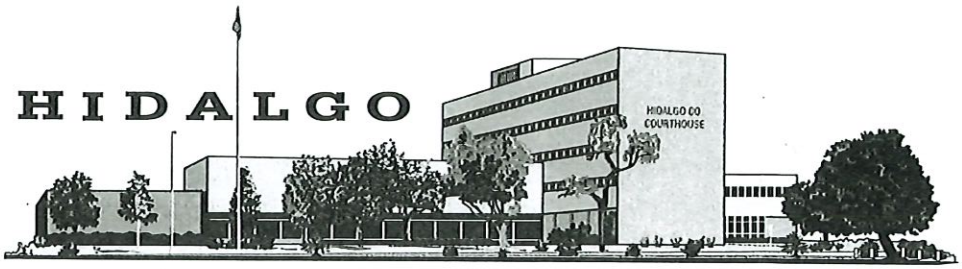
Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer
Mr. Santos Castilleja, Motor Vehicle Division Manager
Ms. Stephanie Mata, Alamo Motor Vehicle Substation Supervisor
Ms. Crystal Puente, Tax Division Chief Accountant

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

June 14, 2019

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

Re: Cash Count Report No. 2019-588

Dear Judge Contreras:

We conducted a surprise cash count of the cash held at your office on May 16, 2019 as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope
The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on September 17, 2018. In addition, we evaluated the procedures in place related to 1.) documenting the authorization of dismissed criminal cases for the period of March 1, 2019 through March 31, 2019; and 2. implementation of the *Scofflaw Release Forms*. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $420.10. Based on the review, we concluded that total cash on hand reconciled to total receipts issued for the day up to the time of the cash count. In addition, we determined that procedures are in place for documenting the authorization of dismissed criminal cases and implementation of the *Scofflaw Release Forms*. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
Although security cameras are utilized, the security cameras are not utilized where cash is received and safeguarded. According to the Court Coordinator, the Justice of the Peace does not want cameras in the receipting area to give the cashiers privacy.

The use of security cameras act as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of

an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

The use of security cameras acts as a crime deterrent. Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the security cameras are installed in areas where cash collections are received and safeguarded.

Observation No. 2:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff, time, and the large quantity of mail received.

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

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

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office.

Observation No. 3:
We noted that collections are not consistently transported to the bank in a locked cash bag. According to the Court Coordinator, they occasionally forget to use the bag to transport the collections to the bank.

The County Auditor's Office requires that cash be secured in a locked cash bag when transporting deposits to the bank. The courier should not take the key to the cash bag when transporting the deposit to the bank.

Failure to secure collections in a locked cash bag increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure a locked cash bag is utilized when transporting deposits to the bank.

Observation No. 4:
We noted that segregation of duties over the handling of collections requires improvement. The Court Coordinator performs the following incompatible duties:

- Custody: Receives money, issues receipts, opens mail receipts, balances copies of receipts against cash drawer, maintains a cash drawer, and prepares bank deposits
- Recording: Accounts for numerical sequence of cash receipts, has access to dismiss cases in *Odyssey,* and prepares daily and monthly reports

In addition, the Assistant Court Coordinators and Clerks perform the following incompatible duties:

- Custody: Receive money, issue receipts, balance copies of receipts against cash drawer, maintain a cash drawer, and prepare bank deposits
- Recording: Account for numerical sequence of cash receipts and have access to dismiss cases in *Odyssey*

According to staff, due to a heavy case load and limited number of employees, proper segregation of duties over the handling of collections has not been implemented.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening mail receipts, balancing copies of receipts against cash drawer, maintaining a cash drawer, and preparing bank deposits should be different from the individual accounting for numerical sequence of cash receipts, having access to dismiss cases in *Odyssey*, and preparing daily and monthly reports.

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

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by June 28, 2019 using the attached Management Response Forms.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions or would like to schedule a meeting to discuss this cash count, please do not hesitate to 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: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	**Justice of the Peace, Pct. 2, Pl. 1**	**AUDIT NO.:**	**2019-588**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**June 28, 2019**
FINDING No.:	**1**	**RECOMMENDATION:**	**1**

Management should ensure that the security cameras are installed in areas where cash collections are received and safeguarded.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	**Justice of the Peace, Pct. 2, Pl. 1**	**AUDIT NO.:**	**2019-588**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**June 28, 2019**
FINDING No.:	**2**	**RECOMMENDATION:**	**2**

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

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	**Justice of the Peace, Pct. 2, Pl. 1**	**AUDIT NO.:**	**2019-588**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**June 28, 2019**
FINDING No.:	**3**	**RECOMMENDATION:**	**3**

Management should ensure a locked cash bag is utilized when transporting deposits to the bank. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	**Justice of the Peace, Pct. 2, Pl. 1**	**AUDIT NO.:**	**2019-588**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**June 28, 2019**
FINDING No.:	**4**	**RECOMMENDATION:**	**4**

Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

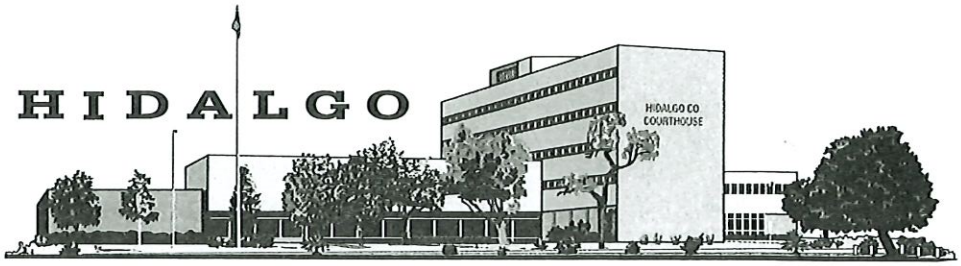
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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

June 14, 2019

The Honorable Homer Jasso, Sr.
Justice of the Peace, Pct. 4, Pl.2
224 N. 12th Avenue
Edinburg, TX 78539

Re: Cash Count Report No. 2019-593

Dear Judge Jasso:

We conducted a surprise cash count of the cash held at your office on May 20, 2019 as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope
The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on November 13, 2018. In addition, we evaluated the procedures in place related to 1.) documenting the authorization of dismissed criminal cases for the period of March 1, 2019 through March 31, 2019; and 2. implementation of the *Scofflaw Release Forms*. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $5,025.49. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been requested from the County Treasurer's Office. According to Court Coordinator, the possibility of accepting a hot check is minimal since they only accept checks from businesses and attorneys but will request one from the County Treasurer's Office.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on

uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Referring to a "hot checks" list ensures that a check is not collected from a business or an attorney who has previously presented a "hot check" as payment. Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:
Management should request the "hot check" listing from the County Treasurer's Office.

Observation No. 2:
We noted that segregation of duties over the handling of collections requires improvement. The Assistant Court Coordinator performs the following incompatible duties:

- Custody: Receives money, issues receipts, opens mail receipts, balances copies of receipts against cash drawer, and maintains a cash drawer
- Recording: Records receipts in *Odyssey*, posts receivables in *Odyssey*, and has access to dismiss cases in *Odyssey*
- Authorization: Subsequently compares listed mail receipts to recorded cash receipts

The Clerks perform the following incompatible duties:

- Custody: Receive money, issue receipts, list mail receipts, balance copies of receipts against cash drawer, and maintain a cash drawer
- Recording: Record receipts in *Odyssey*, post receivables in *Odyssey*, have access to dismiss cases in *Odyssey*
- Authorization: Subsequently compares listed mail receipts to recorded cash receipts

According to Court Coordinator, due to a heavy case load and limited number of staff, proper segregation of duties over the handling of collections has not been implemented.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening mail receipts, listing mail receipts, balancing copies of receipts against cash drawer, and maintaining a cash drawer should be different from the individual responsible for recording receipts in *Odyssey*, posting receivables in *Odyssey*, and having access to dismiss cases in *Odyssey*. In addition, the individuals previously noted should be different from the individual responsible for subsequently comparing listed mail receipts to recorded cash receipts.

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

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 3:
A notice stating "A $__fee will be collected on all returned checks" was not posted where the collections are taken. According to the Court Coordinator, the notice is not needed since only checks received from businesses and attorneys are accepted; however, the notice will be posted where the collections are taken.

The County Auditor's Office requires that a notice stating "A $__fee will be collected on all returned checks" is posted in a conspicuous location for the public's view.

If individuals are informed that a fee is collected for returned checks, it reduces the risk that a "hot check" will be presented for payment.

Recommendation:
Management should ensure that a notice stating "A $__fee will be collected on all returned checks" is posted in a conspicuous location for the public's view.

Observation No. 4:
A notice stating "Gifts, gratuities, and tips will not be accepted" and a notice stating that the area is being monitored by security cameras were not posted in a conspicuous location for the public's view. According to the Court Coordinator, they were not aware that the notices were not posted due to the remodeling of the office.

The County Auditor's Office requires that a notice stating "Gifts, gratuities, and tips will not be accepted" and a notice stating that the area is being monitored by security cameras are posted in a conspicuous location for the public's view.

Failure to post the required notices increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that these notices are posted in a conspicuous location for the public's view.

Observation No. 5:
Procedures for accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

1. Citations received from law enforcement agencies, except for Department of Public Safety (DPS) were not recorded on a log. DPS automatically uploads the citations into Odyssey.
2. A reconciliation of citations and civil cases filed at the court to those recorded on *Odyssey*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into *Odyssey* (recording responsibility).

According to the Court Coordinator, due to a heavy case load and limited staff, procedures for the accounting of citations and civil case filings have not been improved.

The County Auditor's Office requires that a reconciliation of citations and civil cases filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a citation/civil cases filed log (log). Citations/civil cases should be entered into *Odyssey*, the case management system, the same day they are received. Any exceptions should be brought to the attention of the Supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing citations:

a. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should immediately list citations/civil cases on the log before distribution to the person responsible for entering them into *Odyssey*. Since the person responsible for entering the citations/civil cases into *Odyssey* has recording responsibilities, he/she should not be responsible for accepting payments.

b. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should note, at a minimum, the following on the log: date received, citation number, name of violator/plaintiff, and name of officer who issued the citation, as applicable. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the log.
c. The person responsible for entering the citations into *Odyssey* should enter the date of entry and docket number assigned to the citation/civil case on the log and provide his/her signature on the "Entered by" line of the log.
d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *Odyssey* and reconciled to the log by a person other than the person responsible for entering the citations into *Odyssey*. Any variances should be noted on the log, with a detailed explanation, and immediately brought up to the attention of the Justice of the Peace. In addition, the person conducting this reconciliation should provide his/her signature on the log as acknowledgment of the reconciliation.
e. Citations should be placed in the applicable file.
f. The Justice of the Peace should request periodic reports regarding the citations filed with the courts from law enforcement agencies and reconcile the reports to the citations recorded in *Odyssey*.
g. Copies of the citation logs and periodic reports received from law enforcement agencies shall be maintained by the Justice of the Peace Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Maintaining adequate internal controls over citations is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations.

Failure to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that citations and civil cases are properly accounted and reconciled. The procedures noted above should be implemented. If the procedures cannot be implemented, management should ensure that compensating controls are implemented.

Observation No. 6:
We randomly selected 10 of 20 dismissed criminal cases for the period of March 1, 2019 through March 31, 2019 to determine if authorization for the dismissal of the criminal cases were properly documented. The result of the review revealed that three cases did not have the reason for the dismissal noted in *Odyssey* and one case did not have the reason for the dismissal noted on the "Motion to Dismiss" and "Order to Dismiss" form.

Pursuant to the Justices of the Peace Manual, Justices of the Peace may dismiss cases in criminal proceedings only when specifically authorized to do so by statute or when directed to do so by the prosecution (i.e. district attorney) in accordance with Code of Criminal Procedure Art. 32.02. All dismissals should be noted in the applicable docket book along with the reason(s) for dismissal.

A properly authorized dismissed criminal case should include in the case files and/or the docket book the following:

- "Motion to Dismiss" submitted by the District Attorney's Office and an "Order to Dismiss" by the Justice of the Peace;
- Copies of documents as proof of dismissal based on the judge's discretion in accordance with state statutes (i.e. copies of a hunting license, motor vehicle registration, valid driver's license, etc.), and
- Reason(s) for the dismissal noted in the applicable docket book.

Formal monitoring procedures have not been developed and implemented to ensure the authorization for dismissal of criminal cases is properly documented. Failure to properly document dismissals may result in sanctions from the State Commission on Judicial Conduct and/or loss or misuse of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to document the authorization of case dismissals. At a minimum, the procedures noted above should be implemented.

Observation No. 7:
We noted that six checks received through the mail on May 20, 2019 were not included on the mail log. The checks were receipted and included on the May 22, 2019 (1), May 24, 2019 (1), and June 4, 2019 (2) mail logs. Two checks have not been receipted. A response has not been received from the Court Coordinator regarding the status of the two checks. According to the Court Coordinator, the mail is opened daily by the Court Coordinator and distributed to the Court Clerks without preparing a mail log. The Court Clerks prepare separate mail log as the money orders and/or checks are receipted. If the Court Clerk is not able to receipt all the mail-in payments by the end of the work day, the money orders and/or checks are returned to the Court Coordinator. In addition, a mail-log is not prepared when mail-in payments are not received.

Pursuant to the County Auditor's Office's "Cash Handling Guidelines and Procedures" a mail log must be prepared for all cash received through the mail, at least daily, by someone who is independent of cash receipting and accounting functions. Mail-in payments must be listed on a daily mail log before distributing for receipting. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), the check/money order number, receipt date and receipt number issued for the mail-in payment, and if applicable the reason why the check/money order was returned to sender.

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

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail prior to distributing the payments to the Court Clerks. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" for the minimum procedures to be implemented for processing mail-in payments. In addition, an updated mail log form (attached) is to be utilized for receiving mail-in payments.

Observation No. 8:
We noted that security cameras are not utilized in area where the daily deposits are prepared and collections are safeguarded overnight. According to the Court Coordinator, he was not aware that security cameras need to be located in all areas where cash is received and safeguarded.

The use of security cameras acts as a crime deterrent. The County Auditor's Office recommends that security alarms and security cameras be installed in areas where cash collections and receipts are received and safeguarded. In addition, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras where cash collections are received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:
Management should contact the Executive Office to request that security cameras be installed in all areas where cash collections are received and safeguarded.

Observation No. 9:
We noted that nine checks were not immediately restrictively endorsed "For Deposit Only." According to the Assistant Court Coordinator, checks and/or money orders are restrictively endorsed when they are receipted in

Odyssey to ensure that the check/money order belongs to their Court, that it is made for the correct amount, and that it contains the proper information. If checks/money orders are incorrect, they are returned to the sender.

The County Auditor's Office requires that checks and/or money orders received as payment be restrictively endorsed "For Deposit Only" immediately upon receipt.

Failure to ensure that checks and/or money orders are immediately restrictively endorsed "For Deposit Only" upon receipt may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that checks and/or money orders accepted as payment are immediately restrictively endorsed "For Deposit Only" upon receipt.

Observation No. 10:
We randomly selected 10 of 67 *Scofflaw Release Forms* for the month of March 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Form* prescribed by the County Auditor's Office was not consistently being utilized.
2. The *Scofflaw Release Forms* were not scanned in *Odyssey*.
3. The *Scofflaw Release Forms* were not signed and sealed (approved) by the authorized representative of the court after receipt of the "Motion to Dismiss" Form.
4. The *Scofflaw Release Forms* did not have a copy of the signed "Motion to Dismiss" Form attached.
5. The *Scofflaw Release Forms* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) were not scanned and attached to *Odyssey*.

According to the Court Coordinator, the scofflaw procedures were not followed, in error.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form*. Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The Hidalgo County Tax Assessor-Collector's Motor Vehicle Division may only accept a *Scofflaw Release Form* if the outstanding balance is paid in full. Please note that defendants placed on a time payment plan will not be able to register or renew their motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
e. A copy of the official county receipt must be attached to the *Scofflaw Release Form* without a copy of the official County receipt is not valid.
f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.

Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:
Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

Please provide written management responses to the observations noted above by June 28, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions or would like to schedule a meeting to discuss this cash count, please do not hesitate to 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 CD

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	**AUDIT NO.:**	2019-593
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	June 28, 2019
FINDING No.:	1	**RECOMMENDATION:**	1

Management should request the "hot check" listing from the County Treasurer's Office.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	AUDIT NO.:	2019-593
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	June 28, 2019
FINDING No.:	2	RECOMMENDATION:	2

Management should ensure that incompatible duties are adequately segregated such as noted in the letter. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	AUDIT NO.:	2019-593
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	June 28, 2019
FINDING No.:	3	RECOMMENDATION:	3

Management should ensure that a notice stating "A $___fee will be collected on all return checks" is posted in a conspicuous location for the public's view.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	**AUDIT NO.:**	2019-593
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	June 28, 2019
FINDING No.:	4	**RECOMMENDATION:**	4

Management should ensure that notices are posted in a conspicuous location for the public's view.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	AUDIT NO.:	2019-593
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	June 28, 2019
FINDING No.:	5	RECOMMENDATION:	5

Management should ensure that citations and civil cases are properly accounted and reconciled. The procedures noted on the letter should be implemented. If the procedures cannot be implemented, management should ensure that compensating controls are implemented.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	**AUDIT NO.:**	2019-593
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	June 28, 2019
FINDING No.:	6	**RECOMMENDATION:**	6

Management should develop and implement formal monitoring procedures to document the authorization of case dismissals. At a minimum, the procedures noted on the letter should be implemented.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	AUDIT NO.:	2019-593
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	June 28, 2019
FINDING No.:	7	RECOMMENDATION:	7

Management should ensure that a daily mail log is prepared to record payments received through the mail prior to distributing the payments to the Court Clerks. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" for the minimum procedures to be implemented for processing mail-in payments. In addition, an updated mail log form (attached) is to be utilized for receiving mail-in payments.

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, TEXAS
DAILY MAIL COLLECTION REPORT
JUSTICE OF THE PEACE HOMERO A. JASSO
PRECINCT 4, PLACE2

DATE:_____

PAGE____ OF____

NO.	NAME OF PAYER	CHECK/ MO NO.	DOCKET NO.	AMOUNT	RCPT. NO. ASSIGNED	INITIALS EMPLOYEE RECEIPTING	CHECK/MO RETURNED PLEASE CIRCLE ONE	PLEASE ENTER REASON FOR RETURNING	INITIALS OF EMPLOYEE RETURNING CK/MO
1							YES / NO		
2							YES / NO		
3							YES / NO		
4							YES / NO		
5							YES / NO		
6							YES / NO		
7							YES / NO		
8							YES / NO		
9							YES / NO		
10							YES / NO		
11							YES / NO		
12							YES / NO		
13							YES / NO		
14							YES / NO		
15							YES / NO		

TOTAL_____

PREPARED BY: _____

VERIFIED BY: _____

COMMENTS: _____

_____

COUNTY AUDITOR'S FORM: RE-JP-022

TURN IN ALONG WITH DAILY REMITTANCE REPORT EVEN IF NO MAIL WAS RECEIVED

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	AUDIT NO.:	2019-593
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	June 28, 2019
FINDING No.:	8	RECOMMENDATION:	8

Management should contact the Executive Office to request that security cameras be installed in all areas where cash collections are received and safeguarded.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	AUDIT NO.:	2019-593
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	June 28, 2019
FINDING No.:	9	RECOMMENDATION:	9

Management should ensure that checks and/or money orders accepted as payment are immediately restrictively endorsed "For Deposit Only" upon receipt.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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

AUDITEE:	Justice of the Peace, Pct. 4, Pl. 2	**AUDIT NO.:**	2019-593
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	June 28, 2019
FINDING No.:	10	**RECOMMENDATION:**	10

Management should ensure that the *Scofflaw Release Form* is properly completed and that the procedures for the Scofflaw program are properly followed. At a minimum, the procedures noted on the January 9, 2017 letter should be implemented.

Management Response (Choose One):

_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**

_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**

_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____