

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 21, 2016

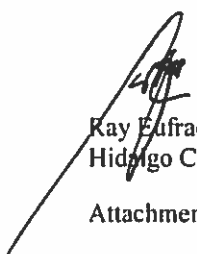
The Honorable Ramon Garcia
Hidalgo County Judge
302 W. University Drive
Edinburg, Texas 78539

Dear Judge Garcia:

Pursuant to Local Government Code Section 114.044 and/or Local Government Code Section 115.0035 (c), we are submitting for your review the following monthly report letter.

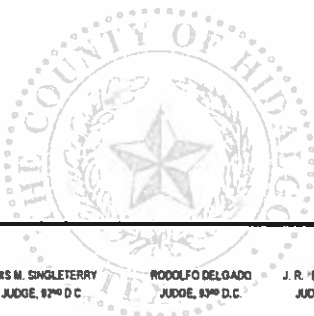
Department	Fees/Costs	Description
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 298.00	June 2016 Monthly Report/Letter Swimming Pool

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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JUAN R. PARTIDA
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JUDGE, 332ND D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: June 2016

PBC

Receipt Date	Ticket # Sequence		Total Collected	ADULT		CHILDREN		BODY BOARD		COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)				
	BEG #	END #		HOW MANY?	FEE (\$1)	HOW MANY?	FEE (\$0.50)	HOW MANY?	FEE (\$1)	Deposit Amount	Date of Deposit	Receipt Number						
1	15-Jun	✓1952	✓1954	\$47.50	4	7	\$47.00	4	1	\$40.50	\$47.50	06/20/16	4	199565	221	00576	4	\$ -
2	16-Jun	✓1955	✓1957	\$116.00	4	7	\$47.00	4	10	\$45.00	\$116.00	06/20/16	4	199566	221	00577	4	\$ -
3	17-Jun	✓1958	✓1966	\$421.00	4	12	\$412.00	4	14	\$47.00	\$421.00	06/22/16	4	199617	221	00578	4	\$ -
4	18-Jun	✓1967	✓1969	\$16.50	4	6	\$46.00	4	1	\$40.50	\$16.50	06/22/16	4	199618	221	00579	4	\$ -
5	19-Jun	✓1970	✓1975	\$11.00	4	4	\$44.00	4	12	\$46.00	\$11.00	06/22/16	4	199619	221	00580	4	\$ -
6	20-Jun	Closed	Closed	\$ -											221			\$ -
7	21-Jun	✓1996	✓2000	\$412.00	4	10	\$410.00	4	4	\$42.00	\$412.00	06/23/16	4	199659	221	00581	4	\$ -
8	22-Jun	✓1982	✓1986	\$12.50	4	11	\$11.00	4	3	\$11.50	\$12.50	06/24/16	4	199734	221	00582	4	\$ -
9	23-Jun	✓1987	✓1994	\$416.00	4	7	\$47.00	4	12	\$46.00	\$416.00	06/24/16	4	199735	221	00583	4	\$ -
10	24-Jun	✓1976	✓2014	\$440.00	4	21	\$421.00	4	26	\$13.00	\$440.00	06/30/16	4	199904	221	00584	4	\$ -
11	25-Jun	✓2015	✓2025	\$27.00	4	19	\$19.00	4	8	\$44.00	\$27.00	06/30/16	4	199906	221	00585	4	\$ -
12	26-Jun	✓2026	✓2050	\$167.50	4	38	\$138.00	4	39	\$19.50	\$167.50	06/30/16	4	199907	221	00586	4	\$ -
13	27-Jun	Closed	Closed	\$ -											221			\$ -
14	28-Jun	✓2051	✓2056	\$416.00	4	10	\$410.00	4	8	\$44.00	\$416.00	06/30/16	4	199908	221	00587	4	\$ -
15	29-Jun	✓2057	✓2069	\$129.50	4	21	\$21.00	4	17	\$8.50	\$129.50	06/30/16	4	199966	221	00588	4	\$ -
16	30-Jun	✓2070	✓2077	\$15.50	4	12	\$12.00	4	7	\$3.50	\$15.50	42556	4	200049	221	00589	4	\$ -
17				\$ -											221			\$ -
18				\$ -											221			\$ -
19				\$ -											221			\$ -
20				\$ -											221			\$ -
21				\$ -											221			\$ -
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26				\$ -											221			\$ -
27				\$ -											221			\$ -
29				\$ -											221			\$ -
30				\$ -											221			\$ -
31				\$ -											221			\$ -
TOTAL				\$ 298.00	185	\$ 185.00	162	\$ 81.00	32	\$ 32.00	\$ 298.00							\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----	\$ 298.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 298.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 298.00

X 116

PREPARED BY: *Esther*

DATE: 7-6-16

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

Eduardo
EDUARDO "EDDIE" CANTU
COMMISSIONER PRCT NO 2

7-6-16
DATE

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

AUDITOR'S FORM: RE-PCT.#2-002 REVISED 8/13/11

Revised

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Bno*
DATE: 7/20/16

XI

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EDINBURG, TEXAS 78539

July 15, 2016

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

Ref: Review of Monthly Fees Report and Supporting Documentation
For the month of June 2016

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Swimming Pool Monthly Fees Report and all supporting documentation for the month of June 2016 pursuant to Local Government Code §115.002(a) and (b). The objectives of the review were to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by Precinct 2 Swimming Pool on the Monthly Fees Report for the month of June 2016. 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 improvements could be made.

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.

As part of our 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.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly 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 issued followed a sequential order.

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- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* (Close-Out Report) to determine whether 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 total receipts issued and deposits made with the County Treasurer and the financial institution.
- Reviewed *Close-Out Report Forms* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the months of June 2016 were \$298.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

Observation No. 1:

Receipts were not consistently issued in sequential order. According to staff, the receipts were not issued in sequence, in error.

The County Auditor's Office requires that receipts be issued in sequential order.

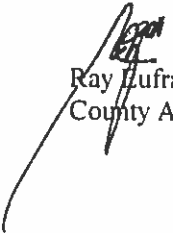
Failure to ensure that receipts are issued in sequential order may result in the loss of County funds.

Recommendation:

Management should ensure that receipts are issued in sequential order.

If you should have any questions please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Jufracio, CPA
County Auditor

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