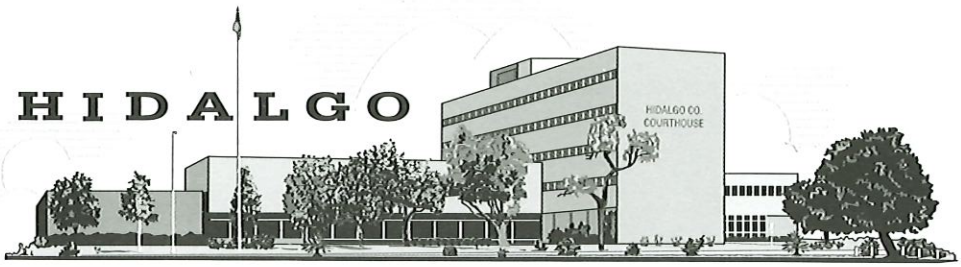
COUNTY of HIDALGO

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

August 27, 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. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for May 2019
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for June 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Fee Monthly Report for May 2019 and June 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for May 2019 and June 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for May 2019 and June 2019
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for June 2019
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for July 2019
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for June 2019
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for June 2019
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for June 2019
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for July 2019
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for June 2019
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for June 2019
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for July 2019
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Report for June 2019
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for June 2019
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for July 2019
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Monthly Fee Report for April 2019 and May 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for June 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Swimming Pool Monthly Fees Report for June 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for June 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for July 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for April 2019 and May 2019
The Hon. Ellie Torres, Commissioner Precinct No. 4	Sanitation Program Monthly Fee Report for April 2019

The Hon. Ellie Torres, Commissioner Precinct No. 4	Sanitation Program Monthly Fee Reports for May 2019 and June 2019
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for April 2019 and May 2019
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for June 2019 and July 2019
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for June 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Fee Account Monthly Fees Report for April 2019 through June 2019
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for June 2019
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for June 2019
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for June 2019
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for June 2019
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for June 2019
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for June 2019
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for June 2019
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for June 2019
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for June 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for June 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	"B" Account Financial Statements for January 2019 through May 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Financial Statements for May 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	H.B. 65 Financial Statements for May 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Processing Fees Report for March 2019 through June 2019
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Alton TIRZ No. 1 – Report No. 2019-58
Mr. Jeff Underwood, City Manager	City of Alton TIRZ No. 1 – Report No. 2019-58
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	June 2019 DTA Payment Request Report No. 2019-65
The Hon. Lita Leo, Hidalgo County Treasurer	Cash Count Report No. 2019-57
Mr. T.J. Arredondo, Director Planning Department	Edinburg Office Cash Count Report No. 2019-59
Mr. T.J. Arredondo, Director Planning Department	Weslaco Office Cash Count Report No. 2019-60
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Weslaco Sanitation Office Cash Count Report No. 2019-61
The Hon. Daniel Marichalar, Constable Precinct No. 5	Cash Count Report No. 2019-68
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Pharr Tax Office Cash Count Report No. 2019-562

Respectfully,

Maria A. Duran

Maria Arcilia Durán, CPA
Hidalgo County Auditor

Attachments

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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July 22, 2019

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

Re: Hidalgo County Tax Collected Reports for May 2019

Dear Mr. Villarreal:

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

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

Scope:
The scope of the review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report – All Locations* and the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities. 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 *Hidalgo County Tax Collected Reports* and supporting documentation were submitted to the County Auditor's Office within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10 (a).
- Verified that the *Hidalgo County Tax Collected Reports* were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Hidalgo County Tax Collected Reports* by footing and cross-footing the reports.
- Verified that taxes collected per the *Hidalgo County Tax Collected Reports* agreed to: 1.) total collections per *ACT's* Deposit Distribution Report (Report No. TC298-D); 2.) total deposits made with the County Treasurer; and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.

- Verified that modifications to the tax levy per the *Hidalgo County Tax Collected Reports* agreed to modifications made to the tax levy per *ACT's Tax Collector Monthly Report* (Report No. TC168) for each entity.
- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to determine if online credit card transactions were timely receipted.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to determine if all online e-check transactions were timely receipted.
- Reviewed the *Hidalgo County Tax Collected Reports* and County Treasurer receipts to determine if collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* report to determine if the shortages were replenished and/if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations* report.

Conclusion:
Collections for the month of May 2019 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities totaled $11,103,649.61. Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the accounting of collections requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations* report. Deposits were short $142.77 and over $64.67. Significant cashier shortages and overages are as follows:

Shortages:
- One cashier was short $124.01 at the Edinburg Substation on May 2, 2019.

According to staff, the shortage was caused when a cashier issued a receipt for more than the payment amount. The shortage was replenished by the tax payer on May 6, 2019. All other shortages were replenished with funds in the Cashier Over/Short balance sheet account.

Overages:
- One cashier was over $47.13 at the Edinburg Substation on May 30, 2019.

According to staff, the source of the overage was not determined. The overages were not remitted to the County Treasurer's Office as miscellaneous revenue. Instead, the overage was recorded in the Cashier Over/Short balance sheet account. Overages are utilized to replenish collection shortages, if any.

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

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

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

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

Please provide a written management response to the observation noted above by August 2, 2019.

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

Respectfully,

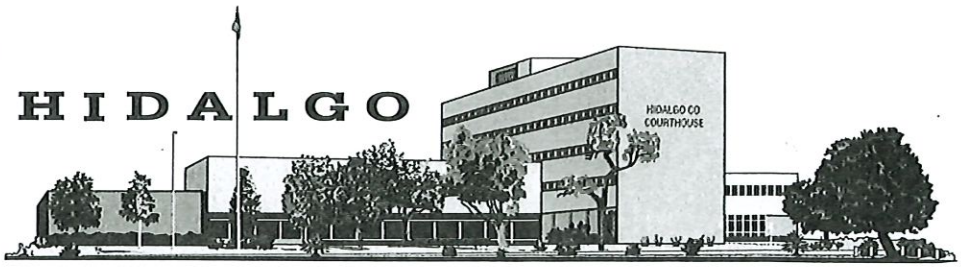
María A. Duran

María Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2019

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

Re: Hidalgo County Tax Collected Reports for June 2019

Dear Mr. Villarreal:

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

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

Scope:
The scope of the review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report – All Locations* and the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities. 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 *Hidalgo County Tax Collected Reports* and supporting documentation were submitted to the County Auditor's Office within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10 (a).
- Verified that the *Hidalgo County Tax Collected Reports* were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Hidalgo County Tax Collected Reports* by footing and cross-footing the reports.
- Verified that taxes collected per the *Hidalgo County Tax Collected Reports* agreed to: 1.) total collections per *ACT's* Deposit Distribution Report (Report No. TC298-D); 2.) total deposits made with the County Treasurer; and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.

- Verified that modifications to the tax levy per the *Hidalgo County Tax Collected Reports* agreed to modifications made to the tax levy per *ACT's Tax Collector Monthly Report* (Report No. TC168) for each entity.
- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to determine if online credit card transactions were timely receipted.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to determine if all online e-check transactions were timely receipted.
- Reviewed the *Hidalgo County Tax Collected Reports* and County Treasurer receipts to determine if collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* report to determine if the shortages were replenished and/if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations* report.

Conclusion:
Collections for the month of June 2019 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities totaled $16,541,639.76. Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the accounting of collections requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations* report. Deposits were short $16.99 and over $115.54. Significant cashier overages are as follows:

Overages:
- One cashier was over $38.20 at the Mission Substation on June 4, 2019.
- One cashier was over $50.00 at the Edinburg Substation on June 7, 2019.
- One cashier was over $21.00 at the Edinburg Substation on June 24, 2019.

The overages were not remitted to the County Treasurer's Office as miscellaneous revenue. Instead, the overage was recorded in the Cashier Over/Short balance sheet account. Overages are utilized to replenish collection shortages, if any.

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

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

Recommendation:
Management should retrain employees to ensure that cashiers verify that the receipt agrees to the amount collected, prior to issuing a receipt. In addition, management should develop and implement formal monitoring procedures to

ensure that overages and shortages are properly accounted and reported. At a minimum, procedures should include the following:

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

Please provide a written management response for the observation noted above by August 30, 2019.

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

Respectfully,

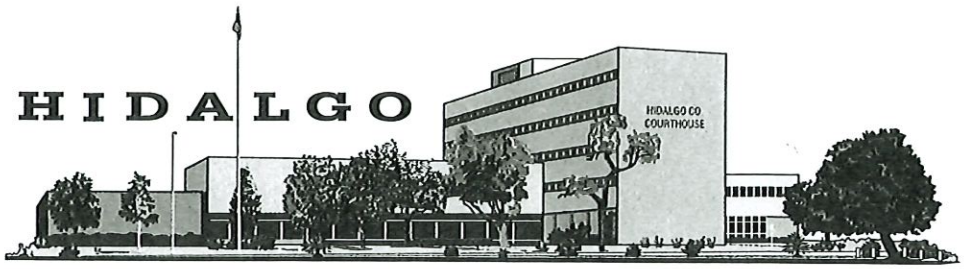
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 21, 2019

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

Re: *Fee Monthly Report* for May 2019 and June 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for May 2019 and June 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 Reports* for May 2019 and June 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.
- 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 months of May 2019 and June 2019 totaled $480,445.25 and $437,967.75, respectively. 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:

- There was a $803.25 and $901.50 variance between the "Order Number Control Report" and the *Monthly Report* for the months of May 2019 and June 2019, respectively (see Exhibit A). We determined that the variances were 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 $83,045.50 and $80,567.00 between the "Order Summary Report" and "Order Number Control Report" for the months of May 2019 and June 2019, respectively. We determined that the variances were due to 2,418 and 2,621 order numbers (receipts) not appearing on the Order Summary Report for the months of May 2019 and June 2019, respectively (see Exhibit B).

According to the Internal Auditor, *Kofile* representatives are aware and are currently working to resolve the issues.

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 June 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
  According to the County Clerk's Office response dated May 30, 2019, *Kofile* representatives stated that the account reflects the correct balance. However, we concluded the account balance is overstated.

  Check number 2965 in the amount of $4.00 was issued to Edward Abstract and Title Co. on August 4, 2016. The check cleared the bank on August 23, 2016 (see Exhibit C). This check is not reflected as a charge in the accounts balance, therefore causing the account to be overstated.

- Nain Engineering LLC Maps account, $75.00. The County Clerk's Office is in the process of correcting the account balance.

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.

Please provide written management responses for the observations noted above and action plans for observations 1 and 2 by September 6, 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 CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A, Exhibit B, Exhibit C, and Action Plan Forms

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

HIDALGO COUNTY CLERK

REVIEW OF ORDER NUMBER CONTROL REPORT AND CASH DRAWER SUMMARY REPORT

MAY 2019

Date	Order Number Control Report	Cash Drawer Summary Report	Variance
5/1/2019 Total	30,332.21	30,332.21	-
5/2/2019 Total	41,545.42	41,549.42	(4.00)
5/3/2019 Total	36,549.00	36,568.00	(19.00)
5/6/2019 Total	33,446.71	33,534.71	(88.00)
5/7/2019 Total	47,817.75	47,821.75	(4.00)
5/8/2019 Total	27,967.00	27,967.00	-
5/9/2019 Total	27,586.63	27,590.63	(4.00)
5/10/2019 Total	35,876.50	35,892.50	(16.00)
5/13/2019 Total	31,696.21	31,720.21	(24.00)
5/14/2019 Total	38,484.00	38,615.00	(131.00)
5/15/2019 Total	34,455.71	34,461.71	(6.00)
5/16/2019 Total	27,735.17	27,835.17	(100.00)
5/17/2019 Total	40,409.21	40,515.21	(106.00)
5/20/2019 Total	32,766.46	32,775.96	(9.50)
5/21/2019 Total	25,243.75	25,305.25	(61.50)
5/22/2019 Total	37,386.96	37,509.46	(122.50)
5/23/2019 Total	29,893.13	29,898.63	(5.50)
5/24/2019 Total	28,530.50	28,549.75	(19.25)
5/28/2019 Total	37,792.00	37,796.00	(4.00)
5/29/2019 Total	38,738.96	38,738.96	-
5/30/2019 Total	32,841.17	32,846.17	(5.00)
5/31/2019 Total	36,736.00	36,810.00	(74.00)
	753,830.45	754,633.70	(803.25)

EXHIBIT A

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

Order Number Control Report			Was Order No. found on Order Summary Report?
Order #	**Clerk**	**Order Total**	
2019050100000	trevino belya	0.00	No
2019050100000	Rivera Sandra	0.00	No
2019050100000	Rivera Sandra	0.00	No
2019050100001	Rivera Sandra	0.00	No
2019050100001	**System Generated**	0.00	No
2019050100001	Rivera Sandra	0.00	No
2019050100001	Rivera Sandra	0.00	No
2019050100001	Cantu Manny	0.00	No
2019050100001	Diaz Pete	0.00	No
2019050100001	Rivera Sandra	0.00	No
2019050100002	De Leon Maria Ana	0.00	No
2019050100002	De Leon Maria Ana	0.00	No
2019050100002	Rivera Sandra	0.00	No
2019050100002	De Leon Maria Ana	0.00	No
2019050100002	Rivera Sandra	0.00	No
2019050100002	De Leon Maria Ana	0.00	No
2019050100002	De Leon Maria Ana	0.00	No
2019050100002	Rivera Sandra	0.00	No
2019050100003	De Leon Maria Ana	0.00	No
2019050100003	De Leon Maria Ana	0.00	No
2019050100003	De Leon Maria Ana	0.00	No
2019050100003	De Leon Maria Ana	0.00	No
2019050100003	De Leon Maria Ana	0.00	No
2019050100004	De Leon Maria Ana	0.00	No
2019050100004	Castillo Elisa	0.00	No
2019050100005	De Leon Maria Ana	0.00	No
2019050100006	De Leon Maria Ana	0.00	No
2019050100006	Rivera Sandra	82.00	No
2019050100006	De Leon Maria Ana	0.00	No
2019050100006	Ramos Gilbert	0.00	No
2019050100006	Rivera Sandra	0.00	No
2019050100006	Diaz Pete	44.00	No
2019050100007	Diaz Pete	0.00	No
2019050100007	Ramos Gilbert	44.00	No
2019050100007	Cantu Manny	0.00	No
2019050100008	Gonzalez Rita	0.00	No
2019050100008	Diaz Pete	36.00	No
2019050100008	Ramos Gilbert	40.00	No
2019050100009	Rivera Sandra	0.00	No
2019050100009	Gonzalez Rita	0.00	No
2019050100009	Castillo Elisa	0.00	No
2019050100009	De Leon Maria Ana	0.00	No
2019050100009	De Leon Maria Ana	0.00	No
2019050100010	Rivera Sandra	0.00	No
2019050100010	Gonzalez Rita	82.00	No
2019050100010	Ureste Selma	40.00	No
2019050100010	Rivera Sandra	82.00	No
2019050100011	De Leon Maria Ana	0.00	No
2019050100012	Leal Imelda	36.00	No
2019050100012	Rivera Sandra	0.00	No
2019050100012	Rivera Sandra	0.00	No
2019050100013	Rivera Sandra	82.00	No
2019050100013	Gonzalez Rita	0.00	No
2019050100013	Castillo Elisa	0.00	No
2019050100013	trevino belya	0.00	No

EXHIBIT B

2019050100013	Castillo Elisa	48.00	No
2019050100014	Castillo Elisa	40.00	No
2019050100014	Acuna Elaine	0.00	No
2019050100015	trevino belya	0.00	No
2019050100015	Rivera Sandra	82.00	No
2019050100016	Rivera Sandra	0.00	No
2019050100017	Gonzalez Rita	82.00	No
2019050100017	Diaz Pete	40.00	No
2019050100017	Rivera Sandra	0.00	No
2019050100018	Rivera Sandra	0.00	No
2019050100018	De Leon Maria Ana	82.00	No
2019050100018	Acuna Elaine	0.00	No
2019050100019	Castillo Elisa	0.00	No
2019050100021	trevino belya	0.00	No
2019050100022	trevino belya	0.00	No
2019050100023	Castillo Elisa	0.00	No
2019050100023	Ureste Selma	0.00	No
2019050100023	Rivera Sandra	82.00	No
2019050100023	Ramos Gilbert	40.00	No
2019050100024	Rivera Sandra	0.00	No
2019050100025	Diaz Pete	40.00	No
2019050100025	Rivera Sandra	0.00	No
2019050100025	Jasso Monett	82.00	No
2019050100026	trevino belya	0.00	No
2019050100026	Castillo Elisa	36.00	No
2019050100026	Rivera Sandra	0.00	No
2019050100027	De Leon Maria Ana	82.00	No
2019050100027	Diaz Pete	56.00	No
2019050100027	Diaz Pete	0.00	No
2019050100027	Rivera Sandra	0.00	No
2019050100027	Castillo Elisa	36.00	No
2019050100027	Rivera Sandra	0.00	No
2019050100027	Castillo Elisa	36.00	No
2019050100027	Rivera Sandra	0.00	No
2019050100028	Rivera Sandra	0.00	No
2019050100028	Cantu Manny	44.00	No
2019050100029	Diaz Pete	44.00	No
2019050100029	Rivera Sandra	0.00	No
2019050100029	De Leon Maria Ana	0.00	No
2019050100029	De Leon Maria Ana	0.00	No
2019050100029	De Leon Maria Ana	0.00	No
2019050100029	De Leon Maria Ana	0.00	No
2019050100030	De Leon Maria Ana	0.00	No
2019050100030	Rivera Sandra	0.00	No
2019050100030	Rivera Sandra	0.00	No
2019050100030	De Leon Maria Ana	0.00	No
2019050100031	Rivera Sandra	0.00	No
2019050100031	De Leon Maria Ana	0.00	No
2019050100031	De Leon Maria Ana	0.00	No
2019050100031	De Leon Maria Ana	0.00	No
2019050100031	De Leon Maria Ana	0.00	No
2019050100031	Rivera Sandra	0.00	No
2019050100031	De Leon Maria Ana	0.00	No
2019050100032	De Leon Maria Ana	0.00	No
2019050100032	De Leon Maria Ana	0.00	No
2019050100032	De Leon Maria Ana	0.00	No
2019050100032	De Leon Maria Ana	0.00	No

2019050100032	Rivera Sandra	0.00	No
2019050100032	Rivera Sandra	0.00	No
2019050100032	Rivera Sandra	0.00	No
2019050100033	Rivera Sandra	0.00	No
2019050100033	Diaz Pete	40.00	No
2019050100033	Rivera Sandra	0.00	No
2019050100033	Rivera Sandra	0.00	No
2019050100034	Diaz Pete	80.00	No
2019050100034	De Leon Maria Ana	82.00	No
2019050100034	Rivera Sandra	0.00	No
2019050100034	trevino belya	0.00	No
2019050100034	Jasso Monett	0.00	No
2019050100034	Rivera Sandra	0.00	No
2019050100034	Rivera Sandra	0.00	No
2019050100035	Ureste Selma	40.00	No
2019050100035	Diaz Pete	36.00	No
2019050100035	Rivera Sandra	0.00	No
2019050100036	Ureste Selma	48.00	No
2019050100036	Rivera Sandra	0.00	No
2019050100036	De Leon Maria Ana	82.00	No
2019050100037	De Leon Maria Ana	0.00	No
2019050100037	Diaz Pete	0.00	No
2019050100037	De Leon Maria Ana	0.00	No
2019050100038	Rivera Sandra	0.00	No
2019050100038	Rivera Sandra	0.00	No
2019050100038	Rivera Sandra	0.00	No
2019050100038	Rivera Sandra	0.00	No
2019050100039	Rivera Sandra	0.00	No
2019050100039	Rivera Sandra	0.00	No
2019050100039	Rivera Sandra	0.00	No
2019050100039	Rivera Sandra	0.00	No
2019050100040	Rivera Sandra	0.00	No
2019050100040	Leal Imelda	0.00	No
2019050100041	Castillo Elisa	0.00	No
2019050100041	Rivera Tania	0.00	No
2019050200000	Rivera Sandra	0.00	No
2019050200000	Rivera Sandra	0.00	No
2019050200000	Rivera Sandra	0.00	No
2019050200000	Rivera Sandra	0.00	No
2019050200000	Rivera Sandra	0.00	No
2019050200001	Rivera Sandra	0.00	No
2019050200001	Rivera Sandra	0.00	No
2019050200001	Cantu Manny	0.00	No
2019050200001	Rivera Sandra	0.00	No
2019050200001	Rivera Sandra	0.00	No
2019050200001	Ramos Gilbert	44.00	No
2019050200002	Rivera Sandra	0.00	No
2019050200002	Diaz Pete	0.00	No
2019050200003	Rivera Sandra	0.00	No
2019050200003	Rivera Sandra	0.00	No
2019050200003	De Leon Maria Ana	0.00	No
2019050200003	De Leon Maria Ana	0.00	No
2019050200003	De Leon Maria Ana	0.00	No
2019050200004	De Leon Maria Ana	0.00	No
2019050200004	De Leon Maria Ana	0.00	No
2019050200004	Rivera Sandra	0.00	No
2019050200004	De Leon Maria Ana	0.00	No

2019050200004	De Leon Maria Ana	0.00	No
2019050200004	De Leon Maria Ana	0.00	No
2019050200004	Rivera Sandra	0.00	No
2019050200005	Rivera Sandra	0.00	No
2019050200005	De Leon Maria Ana	0.00	No
2019050200005	Rivera Tania	0.00	No
2019050200005	De Leon Maria Ana	0.00	No
2019050200006	Ureste Selma	40.00	No
2019050200006	De Leon Maria Ana	82.00	No
2019050200006	Cantu Manny	0.00	No
2019050200006	De Leon Maria Ana	82.00	No
2019050200006	Ramos Gilbert	0.00	No
2019050200007	De Leon Maria Ana	0.00	No
2019050200007	De Leon Maria Ana	0.00	No
2019050200007	De Leon Maria Ana	0.00	No
2019050200007	De Leon Maria Ana	0.00	No
2019050200007	De Leon Maria Ana	0.00	No
2019050200007	De Leon Maria Ana	0.00	No
2019050200007	De Leon Maria Ana	0.00	No
2019050200008	De Leon Maria Ana	0.00	No
2019050200008	De Leon Maria Ana	0.00	No
2019050200008	De Leon Maria Ana	0.00	No
2019050200008	Castillo Elisa	0.00	No
2019050200008	De Leon Maria Ana	0.00	No
2019050200009	Rivera Sandra	0.00	No
2019050200010	Ureste Selma	44.00	No
2019050200010	Ramos Gilbert	112.00	No
2019050200010	Ureste Selma	0.00	No
2019050200011	Diaz Pete	88.00	No
2019050200011	De Leon Maria Ana	82.00	No
2019050200011	Castillo Elisa	48.00	No
2019050200012	Diaz Pete	0.00	No
2019050200012	Gonzalez Rita	82.00	No
2019050200012	De Leon Maria Ana	0.00	No
2019050200012	De Leon Maria Ana	0.00	No
2019050200013	Ramos Gilbert	36.00	No
2019050200013	Diaz Pete	44.00	No
2019050200014	Gonzalez Rita	0.00	No
2019050200014	Cantu Manny	40.00	No
2019050200014	Rivera Sandra	0.00	No
2019050200015	Cantu Manny	56.00	No
2019050200015	Rivera Sandra	0.00	No
2019050200016	Cantu Manny	0.00	No
2019050200016	Gonzalez Rita	82.00	No
2019050200016	De Leon Maria Ana	0.00	No
2019050200017	Cantu Manny	0.00	No
2019050200017	Jasso Monett	22.00	No
2019050200017	De Leon Maria Ana	82.00	No
2019050200017	Rivera Sandra	0.00	No
2019050200017	Rivera Sandra	0.00	No
2019050200018	Cantu Manny	0.00	No
2019050200019	Diaz Pete	0.00	No
2019050200019	Rivera Sandra	0.00	No
2019050200019	Diaz Pete	0.00	No
2019050200019	Cantu Manny	0.00	No
2019050200020	Cantu Manny	0.00	No
2019050200020	Diaz Pete	40.00	No

2019050200020	Cantu Manny	0.00	No
2019050200021	Ureste Selma	52.00	No
2019050200021	Diaz Pete	48.00	No
2019050200021	Acuna Elaine	0.00	No
2019050200021	Acuna Elaine	0.00	No
2019050200022	Gonzalez Rita	82.00	No
2019050200022	Cantu Manny	0.00	No
2019050200022	trevino belya	0.00	No
2019050200023	Ramos Gilbert	0.00	No
2019050200023	Ramos Gilbert	0.00	No
2019050200023	De Leon Maria Ana	0.00	No
2019050200024	Leal Imelda	52.00	No
2019050200025	Jasso Monett	82.00	No
2019050200025	Leal Imelda	44.00	No
2019050200025	Rivera Sandra	0.00	No
2019050200025	Ureste Selma	36.00	No
2019050200025	Cantu Manny	104.00	No
2019050200026	Castillo Elisa	40.00	No
2019050200026	Rivera Sandra	0.00	No
2019050200026	Rivera Sandra	0.00	No
2019050200026	Castillo Elisa	108.00	No
2019050200027	Ramos Gilbert	36.00	No
2019050200027	Rivera Sandra	0.00	No
2019050200027	Rivera Sandra	0.00	No
2019050200027	Rivera Sandra	0.00	No
2019050200027	Salinas Rene	44.00	No
2019050200028	Rivera Sandra	0.00	No
2019050200028	Ramos Gilbert	104.00	No
2019050200028	Gonzalez Rita	82.00	No
2019050200029	Ureste Selma	40.00	No
2019050200030	Ureste Selma	40.00	No
2019050200030	Rivera Sandra	0.00	No
2019050200030	Gonzalez Rita	82.00	No
2019050200030	Rivera Sandra	0.00	No
2019050200030	Castillo Elisa	0.00	No
2019050200031	Ureste Selma	36.00	No
2019050200031	Ramos Gilbert	36.00	No
2019050200031	Ramos Gilbert	0.00	No
2019050200031	Ureste Selma	0.00	No
2019050200032	Rivera Sandra	82.00	No
2019050200032	Gonzalez Rita	82.00	No
2019050200032	Ureste Selma	44.00	No
2019050200033	Ureste Selma	40.00	No
2019050200033	De Leon Maria Ana	0.00	No
2019050200033	Acuna Elaine	0.00	No
2019050200033	De Leon Maria Ana	0.00	No
2019050200034	De Leon Maria Ana	0.00	No
2019050200034	De Leon Maria Ana	0.00	No
2019050200034	De Leon Maria Ana	0.00	No
2019050200034	De Leon Maria Ana	0.00	No
2019050200034	De Leon Maria Ana	0.00	No
2019050200034	De Leon Maria Ana	0.00	No
2019050200035	De Leon Maria Ana	0.00	No
2019050200035	Rivera Sandra	0.00	No
2019050200035	De Leon Maria Ana	0.00	No
2019050200035	De Leon Maria Ana	0.00	No
2019050200035	De Leon Maria Ana	0.00	No

2019050200035	De Leon Maria Ana	0.00	No
2019050200035	De Leon Maria Ana	0.00	No
2019050200036	Diaz Pete	40.00	No
2019050200036	De Leon Maria Ana	0.00	No
2019050200036	De Leon Maria Ana	0.00	No
2019050200036	De Leon Maria Ana	0.00	No
2019050200036	Diaz Pete	40.00	No
2019050200037	Jasso Monett	0.00	No
2019050200038	Rivera Sandra	0.00	No
2019050200038	Castillo Elisa	64.00	No
2019050200038	Castillo Elisa	64.00	No
2019050200039	Ramos Gilbert	88.00	No
2019050200039	Castillo Elisa	104.00	No
2019050200039	De Leon Maria Ana	82.00	No
2019050200040	Leal Imelda	36.00	No
2019050200041	Cantu Manny	0.00	No
2019050200041	Cantu Manny	0.00	No
2019050200042	Cantu Manny	0.00	No
2019050200042	De Leon Maria Ana	82.00	No
2019050200043	Castillo Elisa	0.00	No
2019050300000	Rivera Sandra	82.00	No
2019050300001	Cantu Manny	0.00	No
2019050300001	Leal Imelda	0.00	No
2019050300002	Ureste Selma	40.00	No
2019050300002	Leal Imelda	36.00	No
2019050300002	Diaz Pete	48.00	No
2019050300002	De Leon Maria Ana	82.00	No
2019050300002	Leal Imelda	40.00	No
2019050300002	Rivera Sandra	0.00	No
2019050300003	Cantu Manny	0.00	No
2019050300003	Gonzalez Rita	82.00	No
2019050300004	De Leon Maria Ana	0.00	No
2019050300004	Rivera Sandra	82.00	No
2019050300005	Diaz Pete	36.00	No
2019050300005	Cantu Manny	0.00	No
2019050300007	Rivera Sandra	0.00	No
2019050300007	Gonzalez Rita	82.00	No
2019050300008	Acuna Elaine	0.00	No
2019050300008	Diaz Pete	40.00	No
2019050300009	Diaz Pete	0.00	No
2019050300009	Cantu Manny	44.00	No
2019050300009	Diaz Pete	41.00	No
2019050300009	Acuna Elaine	0.00	No
2019050300009	Rivera Sandra	82.00	No
2019050300010	De Leon Maria Ana	0.00	No
2019050300010	Diaz Pete	36.00	No
2019050300010	De Leon Maria Ana	0.00	No
2019050300010	Ureste Selma	36.00	No
2019050300011	Acuna Elaine	0.00	No
2019050300011	Castillo Elisa	104.00	No
2019050300011	Ramos Gilbert	160.00	No
2019050300011	Diaz Pete	40.00	No
2019050300011	Ureste Selma	36.00	No
2019050300012	Ureste Selma	36.00	No
2019050300012	Ramos Gilbert	0.00	No
2019050300013	Diaz Pete	36.00	No
2019050300014	De Leon Maria Ana	0.00	No

2019050300014	Diaz Pete	36.00	No
2019050300014	Gonzalez Rita	22.00	No
2019050300014	De Leon Maria Ana	82.00	No
2019050300014	Leal Imelda	36.00	No
2019050300015	Gonzalez Rita	82.00	No
2019050300015	De Leon Maria Ana	82.00	No
2019050300015	Ramos Gilbert	36.00	No
2019050300015	Leal Imelda	40.00	No
2019050300016	Leal Imelda	40.00	No
2019050300017	Leal Imelda	40.00	No
2019050300017	Rivera Sandra	82.00	No
2019050300018	Gonzalez Rita	82.00	No
2019050300018	Castillo Elisa	40.00	No
2019050300019	Acuna Elaine	0.00	No
2019050300019	Salinas Rene	40.00	No
2019050300019	Rivera Sandra	0.00	No
2019050300020	Ureste Selma	52.00	No
2019050300020	Rivera Sandra	82.00	No
2019050300020	Castillo Elisa	52.00	No
2019050300020	Gonzalez Rita	82.00	No
2019050300020	Ureste Selma	36.00	No
2019050300020	Ramos Gilbert	36.00	No
2019050300021	Rivera Sandra	82.00	No
2019050300021	Ureste Selma	44.00	No
2019050300021	De Leon Maria Ana	82.00	No
2019050300021	Castillo Elisa	0.00	No
2019050300022	Ramos Gilbert	36.00	No
2019050300022	Castillo Elisa	0.00	No
2019050300022	Castillo Elisa	0.00	No
2019050300022	trevino belya	0.00	No
2019050300023	Diaz Pete	0.00	No
2019050300023	De Leon Maria Ana	0.00	No
2019050300024	Castillo Elisa	100.00	No
2019050300024	Rivera Sandra	0.00	No
2019050300025	De Leon Maria Ana	82.00	No
2019050300025	Gonzalez Rita	82.00	No
2019050300025	Ramos Gilbert	68.00	No
2019050300025	trevino belya	0.00	No
2019050300026	Rivera Sandra	0.00	No
2019050300026	De Leon Maria Ana	82.00	No
2019050300026	Ramos Gilbert	36.00	No
2019050300026	Castillo Elisa	0.00	No
2019050300026	Acuna Elaine	0.00	No
2019050300026	Rivera Sandra	82.00	No
2019050300027	Leal Imelda	0.00	No
2019050300028	De Leon Maria Ana	82.00	No
2019050300028	Castillo Elisa	0.00	No
2019050300028	Gonzalez Rita	0.00	No
2019050300028	Ureste Selma	40.00	No
2019050300028	De Leon Maria Ana	82.00	No
2019050300029	Solis Janelle	82.00	No
2019050300029	Gonzalez Rita	82.00	No
2019050300029	Acuna Elaine	0.00	No
2019050300030	Rivera Sandra	0.00	No
2019050300030	Castillo Elisa	0.00	No
2019050300030	Cantu Manny	0.00	No
2019050300031	Castillo Elisa	0.00	No

2019050300031	De Leon Maria Ana	82.00	No
2019050300031	Leal Imelda	40.00	No
2019050300031	Rivera Sandra	0.00	No
2019050300031	Solis Janelle	22.00	No
2019050300032	**System Generated**	0.00	No
2019050300033	Rivera Sandra	0.00	No
2019050300033	Ramos Gilbert	52.00	No
2019050300033	Gonzalez Rita	82.00	No
2019050300035	Castillo Elisa	0.00	No
2019050600000	De Leon Maria Ana	82.00	No
2019050600000	Gonzalez Rita	82.00	No
2019050600003	Rivera Sandra	0.00	No
2019050600003	De Leon Maria Ana	82.00	No
2019050600004	De Leon Maria Ana	0.00	No
2019050600005	Ureste Selma	44.00	No
2019050600005	Rivera Sandra	0.00	No
2019050600005	De Leon Maria Ana	82.00	No
2019050600006	Rivera Sandra	0.00	No
2019050600006	Jasso Monett	82.00	No
2019050600007	Gonzalez Rita	0.00	No
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2019050600007	Rivera Sandra	82.00	No
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2019050600008	Cantu Manny	0.00	No
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2019050600008	De Leon Maria Ana	82.00	No
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2019050800003	Cantu Manny	0.00	No
2019050800004	Gonzalez Rita	0.00	No
2019050800004	Jasso Monett	0.00	No
2019050800004	De Leon Maria Ana	0.00	No
2019050800004	Ramos Gilbert	0.00	No
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2019050800005	Jasso Monett	0.00	No
2019050800006	De Leon Maria Ana	82.00	No
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2019050800006	Rivera Sandra	0.00	No
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2019050800007	Gonzalez Rita	82.00	No
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2019050800015	Eufracio Joey	0.00	No

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2019050900008	Leal Imelda	0.00	No
2019050900008	Rivera Sandra	0.00	No
2019050900008	Keller Debbie	0.00	No
2019050900008	Keller Debbie	0.00	No
2019050900008	Keller Debbie	0.00	No
2019050900008	Diaz Pete	68.00	No
2019050900009	Leal Imelda	0.00	No
2019050900009	Cantu Manny	0.00	No
2019050900009	Diaz Pete	44.00	No
2019050900009	Jasso Monett	0.00	No
2019050900010	Cantu Manny	0.00	No
2019050900010	De Leon Maria Ana	82.00	No
2019050900010	Castillo Elisa	88.00	No
2019050900011	Ureste Selma	136.00	No
2019050900011	Diaz Pete	112.00	No
2019050900011	Rivera Sandra	0.00	No
2019050900012	Leal Imelda	0.00	No
2019050900012	Rivera Sandra	0.00	No
2019050900013	Castillo Elisa	40.00	No
2019050900013	Leal Imelda	0.00	No
2019050900013	Rivera Sandra	0.00	No
2019050900014	De Leon Maria Ana	0.00	No
2019050900014	Leal Imelda	0.00	No
2019050900014	Rivera Tania	0.00	No
2019050900014	Diaz Pete	0.00	No
2019050900015	Leal Imelda	0.00	No
2019050900015	Diaz Pete	44.00	No
2019050900015	Cantu Manny	36.00	No
2019050900015	Diaz Pete	0.00	No
2019050900015	Diaz Pete	40.00	No
2019050900015	De Leon Maria Ana	82.00	No
2019050900016	Diaz Pete	40.00	No
2019050900016	De Leon Maria Ana	82.00	No
2019050900017	Rivera Sandra	82.00	No
2019050900018	Castillo Elisa	36.00	No
2019050900018	Castillo Elisa	100.00	No
2019050900018	Ureste Selma	40.00	No
2019050900018	trevino belya	0.00	No
2019050900019	Rivera Sandra	0.00	No
2019050900019	Ureste Selma	40.00	No
2019050900019	Jasso Monett	82.00	No
2019050900019	Rivera Sandra	82.00	No
2019050900019	Castillo Elisa	0.00	No

2019050900020	Castillo Elisa	0.00	No
2019050900020	Castillo Elisa	0.00	No
2019050900020	Ureste Selma	44.00	No
2019050900021	Rivera Sandra	82.00	No
2019050900021	Castillo Elisa	44.00	No
2019050900022	Gonzalez Rita	0.00	No
2019050900022	De Leon Maria Ana	82.00	No
2019050900022	Rivera Tania	0.00	No
2019050900023	Gonzalez Rita	0.00	No
2019050900023	Castillo Elisa	48.00	No
2019050900023	Jasso Monett	22.00	No
2019050900023	Leal Imelda	0.00	No
2019050900024	Rivera Sandra	0.00	No
2019050900024	Castillo Elisa	324.00	No
2019050900024	Leal Imelda	124.00	No
2019050900025	Jasso Monett	82.00	No
2019050900026	Leal Imelda	0.00	No
2019050900026	Castillo Elisa	0.00	No
2019050900027	De Leon Maria Ana	0.00	No
2019050900028	Diaz Pete	36.00	No
2019050900028	Rivera Sandra	0.00	No
2019050900028	Rivera Sandra	0.00	No
2019050900029	Castillo Elisa	72.00	No
2019050900029	Rivera Sandra	0.00	No
2019050900029	Rivera Sandra	0.00	No
2019050900029	trevino belya	0.00	No
2019050900030	Ureste Selma	0.00	No
2019050900030	Rivera Sandra	0.00	No
2019050900030	De Leon Maria Ana	82.00	No
2019050900030	Leal Imelda	36.00	No
2019050900031	Leal Imelda	0.00	No
2019050900031	Castillo Elisa	44.25	No
2019050900033	Rivera Sandra	82.00	No
2019050900033	Castillo Elisa	0.00	No
2019050900034	Castillo Elisa	0.00	No
2019050900034	Diaz Pete	0.00	No
2019051000000	Diaz Pete	0.00	No
2019051000000	Ramos Gilbert	0.00	No
2019051000000	De Leon Maria Ana	0.00	No
2019051000001	Rivera Sandra	0.00	No
2019051000002	Cantu Manny	0.00	No
2019051000003	Cantu Manny	0.00	No
2019051000003	trevino belya	0.00	No
2019051000004	Rivera Sandra	82.00	No
2019051000004	Ureste Selma	36.00	No
2019051000004	Diaz Pete	40.00	No
2019051000004	De Leon Maria Ana	0.00	No
2019051000005	Jasso Monett	0.00	No
2019051000005	Jasso Monett	0.00	No
2019051000005	Gonzalez Rita	0.00	No
2019051000005	Cantu Manny	0.00	No
2019051000006	Castillo Elisa	208.00	No
2019051000006	Diaz Pete	72.00	No
2019051000006	Diaz Pete	0.00	No
2019051000006	Jasso Monett	0.00	No
2019051000007	**System Generated**	0.00	No
2019051000007	Jasso Monett	0.00	No

2019051000007	Jasso Monett	0.00	No
2019051000007	Diaz Pete	0.00	No
2019051000007	Gonzalez Rita	82.00	No
2019051000007	Rivera Sandra	0.00	No
2019051000007	Ureste Selma	40.00	No
2019051000008	Diaz Pete	36.00	No
2019051000008	De Leon Maria Ana	0.00	No
2019051000009	Jasso Monett	0.00	No
2019051000009	Diaz Pete	0.00	No
2019051000010	Jasso Monett	0.00	No
2019051000010	Diaz Pete	0.00	No
2019051000010	Rivera Sandra	0.00	No
2019051000010	Leal Imelda	0.00	No
2019051000010	Rivera Sandra	0.00	No
2019051000010	Ramos Gilbert	112.00	No
2019051000011	Jasso Monett	0.00	No
2019051000012	Jasso Monett	82.00	No
2019051000013	Gonzalez Rita	82.00	No
2019051000013	Salinas Rene	44.00	No
2019051000013	De Leon Maria Ana	82.00	No
2019051000013	Rivera Sandra	0.00	No
2019051000014	Ramos Gilbert	76.00	No
2019051000014	Cantu Manny	0.00	No
2019051000014	Jasso Monett	82.00	No
2019051000014	De Leon Maria Ana	82.00	No
2019051000014	Rivera Tania	0.00	No
2019051000014	Cantu Manny	0.00	No
2019051000015	Diaz Pete	40.00	No
2019051000015	Diaz Pete	36.00	No
2019051000015	De Leon Maria Ana	0.00	No
2019051000016	Ramos Gilbert	44.00	No
2019051000016	Diaz Pete	36.00	No
2019051000016	De Leon Maria Ana	82.00	No
2019051000016	Rivera Tania	0.00	No
2019051000017	Castillo Elisa	180.00	No
2019051000018	Salinas Rene	40.00	No
2019051000018	Rivera Sandra	0.00	No
2019051000018	Jasso Monett	0.00	No
2019051000019	Diaz Pete	0.00	No
2019051000019	Jasso Monett	0.00	No
2019051000020	Ramos Gilbert	44.00	No
2019051000020	Castillo Elisa	0.00	No
2019051000021	De Leon Maria Ana	82.00	No
2019051000021	Gonzalez Rita	82.00	No
2019051000022	De Leon Maria Ana	0.00	No
2019051000022	Leal Imelda	40.00	No
2019051000022	Diaz Pete	0.00	No
2019051000023	Diaz Pete	68.00	No
2019051000023	Ureste Selma	92.00	No
2019051000023	Leal Imelda	44.00	No
2019051000024	Cantu Manny	0.00	No
2019051000026	Ramos Gilbert	36.00	No
2019051000026	Rivera Sandra	82.00	No
2019051000026	Ramos Gilbert	72.00	No
2019051000026	Leal Imelda	64.00	No
2019051000027	Gonzalez Rita	82.00	No
2019051000027	De Leon Maria Ana	82.00	No

2019051000027	Salinas Rene	92.00	No
2019051000027	Jasso Monett	82.00	No
2019051000028	De Leon Maria Ana	82.00	No
2019051000028	Ramos Gilbert	36.00	No
2019051000028	Castillo Elisa	0.00	No
2019051000028	Rivera Sandra	82.00	No
2019051000028	Gonzalez Rita	82.00	No
2019051000029	Ramos Gilbert	76.00	No
2019051000029	Gonzalez Rita	0.00	No
2019051000029	Castillo Elisa	0.00	No
2019051000029	Jasso Monett	22.00	No
2019051000030	Rivera Sandra	0.00	No
2019051000030	Diaz Pete	0.00	No
2019051000030	Rivera Sandra	0.00	No
2019051000030	Castillo Elisa	0.00	No
2019051000030	De Leon Maria Ana	82.00	No
2019051000030	Gonzalez Rita	82.00	No
2019051000031	Ramos Gilbert	0.00	No
2019051000031	Castillo Elisa	0.00	No
2019051000031	Ureste Selma	0.00	No
2019051000031	Ureste Selma	36.00	No
2019051000032	Salinas Rene	36.00	No
2019051000032	Gonzalez Rita	82.00	No
2019051000033	Ramos Gilbert	44.00	No
2019051000034	Ramos Gilbert	40.00	No
2019051000034	Diaz Pete	40.00	No
2019051000035	Castillo Elisa	0.00	No
2019051000035	Ureste Selma	0.00	No
2019051000035	Diaz Pete	0.00	No
2019051000035	Ramos Gilbert	0.00	No
2019051300000	Diaz Pete	0.00	No
2019051300000	Keller Debbie	0.00	No
2019051300000	Gonzalez Rita	82.00	No
2019051300000	Cantu Manny	36.00	No
2019051300000	Keller Debbie	0.00	No
2019051300002	Keller Debbie	0.00	No
2019051300003	Keller Debbie	0.00	No
2019051300003	Rivera Sandra	0.00	No
2019051300004	Gonzalez Rita	0.00	No
2019051300004	Cantu Manny	0.00	No
2019051300005	Keller Debbie	0.00	No
2019051300005	Diaz Pete	0.00	No
2019051300006	De Leon Maria Ana	82.00	No
2019051300006	Rivera Sandra	0.00	No
2019051300006	Rivera Sandra	0.00	No
2019051300006	Keller Debbie	0.00	No
2019051300006	Jasso Monett	0.00	No
2019051300007	Keller Debbie	0.00	No
2019051300007	Castillo Elisa	0.00	No
2019051300007	Jasso Monett	0.00	No
2019051300008	Keller Debbie	0.00	No
2019051300008	Jasso Monett	82.00	No
2019051300009	Cantu Manny	36.00	No
2019051300009	Keller Debbie	0.00	No
2019051300009	Jasso Monett	0.00	No
2019051300010	Acuna Elaine	0.00	No
2019051300011	Jasso Monett	0.00	No

2019051300011	Keller Debbie	0.00	No
2019051300011	Keller Debbie	0.00	No
2019051300011	Keller Debbie	0.00	No
2019051300011	Ramos Gilbert	0.00	No
2019051300011	Jasso Monett	0.00	No
2019051300012	Diaz Pete	40.00	No
2019051300012	Keller Debbie	0.00	No
2019051300012	De Leon Maria Ana	82.00	No
2019051300014	Gonzalez Rita	82.00	No
2019051300014	Cantu Manny	0.00	No
2019051300014	Rivera Tania	0.00	No
2019051300015	Castillo Elisa	0.00	No
2019051300015	Keller Debbie	82.00	No
2019051300017	**System Generated**	0.00	No
2019051300017	**System Generated**	0.00	No
2019051300017	Acuna Elaine	0.00	No
2019051300018	Acuna Elaine	0.00	No
2019051300018	Acuna Elaine	0.00	No
2019051300019	Acuna Elaine	0.00	No
2019051300019	Diaz Pete	0.00	No
2019051300019	Keller Debbie	0.00	No
2019051300019	Diaz Pete	36.00	No
2019051300019	De Leon Maria Ana	82.00	No
2019051300020	Diaz Pete	108.00	No
2019051300020	De Leon Maria Ana	82.00	No
2019051300021	trevino belya	0.00	No
2019051300021	Jasso Monett	82.00	No
2019051300021	trevino belya	0.00	No
2019051300021	Rivera Sandra	82.00	No
2019051300021	trevino belya	0.00	No
2019051300021	Diaz Pete	44.00	No
2019051300022	Diaz Pete	44.00	No
2019051300022	Diaz Pete	40.00	No
2019051300023	Rivera Sandra	0.00	No
2019051300024	Gonzalez Rita	82.00	No
2019051300024	Rivera Sandra	0.00	No
2019051300024	Jasso Monett	82.00	No
2019051300024	Salinas Rene	132.00	No
2019051300024	Gonzalez Rita	82.00	No
2019051300025	De Leon Maria Ana	0.00	No
2019051300025	Gonzalez Rita	82.00	No
2019051300026	Keller Debbie	22.00	No
2019051300027	Castillo Elisa	44.00	No
2019051300027	Gonzalez Rita	82.00	No
2019051300027	Castillo Elisa	84.00	No
2019051300028	Keller Debbie	82.00	No
2019051300028	Ureste Selma	36.00	No
2019051300028	Gonzalez Rita	82.00	No
2019051300029	Ramos Gilbert	0.00	No
2019051300029	De Leon Maria Ana	0.00	No
2019051300030	Ureste Selma	40.00	No
2019051300030	Castillo Elisa	40.00	No
2019051300030	De Leon Maria Ana	82.00	No
2019051300030	Keller Debbie	0.00	No
2019051300030	Ramos Gilbert	0.00	No
2019051300030	Rivera Sandra	22.00	No
2019051300030	Castillo Elisa	36.00	No

2019051300030	Keller Debbie	0.00	No
2019051300031	Ureste Selma	40.00	No
2019051300031	Keller Debbie	0.00	No
2019051300031	Diaz Pete	36.00	No
2019051300031	Diaz Pete	40.00	No
2019051300031	De Leon Maria Ana	82.00	No
2019051300031	Castillo Elisa	36.00	No
2019051300031	Ramos Gilbert	0.00	No
2019051300032	Keller Debbie	0.00	No
2019051300032	Keller Debbie	0.00	No
2019051300032	Keller Debbie	0.00	No
2019051300032	Ramos Gilbert	40.00	No
2019051300033	Keller Debbie	0.00	No
2019051300033	De Leon Maria Ana	82.00	No
2019051300033	Cantu Manny	0.00	No
2019051300033	Ramos Gilbert	480.00	No
2019051300033	Castillo Elisa	36.00	No
2019051300033	Diaz Pete	36.00	No
2019051300034	Cantu Manny	0.00	No
2019051300034	Castillo Elisa	36.00	No
2019051300034	De Leon Maria Ana	82.00	No
2019051300034	**System Generated**	0.00	No
2019051300035	Castillo Elisa	36.00	No
2019051300035	Castillo Elisa	40.00	No
2019051300035	Castillo Elisa	40.00	No
2019051300035	Gonzalez Rita	0.00	No
2019051300036	Gonzalez Rita	0.00	No
2019051300036	Ramos Gilbert	48.00	No
2019051300037	Gonzalez Rita	0.00	No
2019051300037	Gonzalez Rita	0.00	No
2019051300037	Gonzalez Rita	0.00	No
2019051300037	Diaz Pete	44.00	No
2019051300037	Ramos Gilbert	48.00	No
2019051300037	Castillo Elisa	0.00	No
2019051300037	Keller Debbie	82.00	No
2019051300038	Rivera Tania	0.00	No
2019051300038	Ramos Gilbert	48.00	No
2019051300038	Ramos Gilbert	48.00	No
2019051300038	Gonzalez Rita	0.00	No
2019051300038	Rivera Sandra	82.00	No
2019051300038	De Leon Maria Ana	82.00	No
2019051300039	Castillo Elisa	40.00	No
2019051300039	Cantu Manny	0.00	No
2019051300039	Diaz Pete	56.00	No
2019051300039	Ramos Gilbert	48.00	No
2019051300039	Gonzalez Rita	82.00	No
2019051300039	Ramos Gilbert	48.00	No
2019051300040	De Leon Maria Ana	82.00	No
2019051300040	Ramos Gilbert	48.00	No
2019051300040	Rivera Tania	0.00	No
2019051300041	Ramos Gilbert	48.00	No
2019051300041	Rivera Sandra	82.00	No
2019051300041	Ramos Gilbert	48.00	No
2019051300041	Castillo Elisa	40.00	No
2019051300041	Ramos Gilbert	48.00	No
2019051300042	Ramos Gilbert	48.00	No
2019051300042	Castillo Elisa	0.00	No

2019051300042	Ramos Gilbert	48.00	No
2019051300042	Ramos Gilbert	48.00	No
2019051300043	De Leon Maria Ana	82.00	No
2019051300043	Castillo Elisa	0.00	No
2019051400001	Ramos Gilbert	48.00	No
2019051400001	Ureste Selma	0.00	No
2019051400001	Diaz Pete	36.00	No
2019051400001	Ramos Gilbert	48.00	No
2019051400001	Ramos Gilbert	48.00	No
2019051400003	Ramos Gilbert	48.00	No
2019051400003	Ramos Gilbert	48.00	No
2019051400003	Ramos Gilbert	48.00	No
2019051400003	Diaz Pete	36.00	No
2019051400004	Rivera Sandra	82.00	No
2019051400004	Gonzalez Rita	0.00	No
2019051400004	Gonzalez Rita	0.00	No
2019051400004	Ureste Selma	36.00	No
2019051400004	Gonzalez Rita	0.00	No
2019051400004	Ramos Gilbert	120.00	No
2019051400005	Cantu Manny	0.00	No
2019051400005	Rivera Sandra	0.00	No
2019051400005	De Leon Maria Ana	82.00	No
2019051400005	Gonzalez Rita	0.00	No
2019051400005	Ureste Selma	0.00	No
2019051400005	Rivera Sandra	0.00	No
2019051400006	Ramos Gilbert	0.00	No
2019051400006	Gonzalez Rita	0.00	No
2019051400006	trevino belya	0.00	No
2019051400006	Ureste Selma	64.00	No
2019051400006	Gonzalez Rita	0.00	No
2019051400007	Gonzalez Rita	0.00	No
2019051400007	Rivera Sandra	0.00	No
2019051400007	Cantu Manny	0.00	No
2019051400007	Rivera Sandra	0.00	No
2019051400008	Rivera Sandra	0.00	No
2019051400008	De Leon Maria Ana	0.00	No
2019051400008	Rivera Sandra	0.00	No
2019051400008	Rivera Sandra	0.00	No
2019051400009	Rivera Sandra	0.00	No
2019051400009	Gonzalez Rita	0.00	No
2019051400009	Rivera Sandra	0.00	No
2019051400009	Rivera Sandra	0.00	No
2019051400009	Diaz Pete	40.00	No
2019051400010	Gonzalez Rita	0.00	No
2019051400010	Gonzalez Rita	0.00	No
2019051400010	Gonzalez Rita	0.00	No
2019051400010	Ureste Selma	100.00	No
2019051400010	Rivera Sandra	82.00	No
2019051400011	Gonzalez Rita	82.00	No
2019051400011	Ureste Selma	48.00	No
2019051400012	Jasso Monett	0.00	No
2019051400012	Acuna Elaine	0.00	No
2019051400013	Ureste Selma	76.00	No
2019051400013	Acuna Elaine	0.00	No
2019051400014	Ramos Gilbert	44.00	No
2019051400014	De Leon Maria Ana	82.00	No
2019051400015	Diaz Pete	32.00	No

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2019051400015	Ramos Gilbert	40.00	No
2019051400015	trevino belya	0.00	No
2019051400015	Acuna Elaine	0.00	No
2019051400016	Acuna Elaine	0.00	No
2019051400016	Ureste Selma	40.00	No
2019051400017	Rivera Sandra	0.00	No
2019051400017	**System Generated**	0.00	No
2019051400018	Gonzalez Rita	0.00	No
2019051400019	Cantu Manny	36.00	No
2019051400019	Acuna Elaine	0.00	No
2019051400020	De Leon Maria Ana	82.00	No
2019051400021	Acuna Elaine	0.00	No
2019051400021	Gonzalez Rita	82.00	No
2019051400022	**System Generated**	0.00	No
2019051400022	Diaz Pete	40.00	No
2019051400022	Ureste Selma	36.00	No
2019051400023	Diaz Pete	116.00	No
2019051400023	Cantu Manny	0.00	No
2019051400024	Acuna Elaine	0.00	No
2019051400024	Ureste Selma	36.00	No
2019051400025	Ramos Gilbert	40.00	No
2019051400025	Ramos Gilbert	40.00	No
2019051400025	Acuna Elaine	0.00	No
2019051400026	Ureste Selma	36.00	No
2019051400026	Ramos Gilbert	36.00	No
2019051400026	De Leon Maria Ana	82.00	No
2019051400026	Ureste Selma	40.00	No
2019051400027	De Leon Maria Ana	82.00	No
2019051400027	Gonzalez Rita	82.00	No
2019051400028	Gonzalez Rita	0.00	No
2019051400028	Diaz Pete	40.00	No
2019051400029	Castillo Elisa	36.00	No
2019051400029	Rivera Sandra	0.00	No
2019051400029	Ureste Selma	36.00	No
2019051400029	Castillo Elisa	36.00	No
2019051400029	Castillo Elisa	40.00	No
2019051400029	Diaz Pete	40.00	No
2019051400029	Castillo Elisa	36.00	No
2019051400029	Diaz Pete	104.00	No
2019051400030	Diaz Pete	220.00	No
2019051400030	Castillo Elisa	36.00	No
2019051400030	Rivera Sandra	0.00	No
2019051400031	Castillo Elisa	500.00	No
2019051400031	Diaz Pete	40.00	No
2019051400031	Jasso Monett	82.00	No
2019051400031	Castillo Elisa	452.00	No
2019051400031	Aleman Aurelio	140.00	No
2019051400032	Castillo Elisa	476.00	No
2019051400032	De Leon Maria Ana	82.00	No
2019051400032	Acuna Elaine	0.00	No
2019051400033	Rivera Sandra	0.00	No
2019051400033	Castillo Elisa	141.75	No
2019051400033	Rivera Sandra	0.00	No
2019051400034	Diaz Pete	0.00	No
2019051400034	Jasso Monett	0.00	No
2019051400034	Aleman Aurelio	192.00	No
2019051400034	Ramos Gilbert	36.00	No

2019051400035	Gonzalez Rita	82.00	No
2019051400035	Cantu Manny	0.00	No
2019051400035	Ramos Gilbert	36.00	No
2019051400035	Rivera Sandra	82.00	No
2019051400035	Ramos Gilbert	36.00	No
2019051400035	Ureste Selma	0.00	No
2019051400036	Cantu Manny	0.00	No
2019051400036	Castillo Elisa	0.00	No
2019051400036	Salinas Rene	36.00	No
2019051400037	Rivera Tania	0.00	No
2019051400037	Rivera Tania	0.00	No
2019051400038	Ramos Gilbert	40.00	No
2019051400038	trevino belya	0.00	No
2019051400038	Castillo Elisa	0.00	No
2019051400038	Castillo Elisa	0.00	No
2019051400038	Ramos Gilbert	36.00	No
2019051400039	De Leon Maria Ana	0.00	No
2019051400039	De Leon Maria Ana	0.00	No
2019051400040	Cantu Manny	0.00	No
2019051400040	Diaz Pete	132.00	No
2019051400041	De Leon Maria Ana	82.00	No
2019051400041	Ramos Gilbert	40.00	No
2019051400043	Cantu Manny	0.00	No
2019051400043	Castillo Elisa	0.00	No
2019051400044	Ramos Gilbert	0.00	No
2019051400045	Cantu Manny	0.00	No
2019051400045	De Leon Maria Ana	82.00	No
2019051400047	Castillo Elisa	0.00	No
2019051400047	Castillo Elisa	0.00	No
2019051400047	Castillo Elisa	0.00	No
2019051400048	Castillo Elisa	0.00	No
2019051500000	**System Generated**	0.00	No
2019051500000	Rivera Sandra	0.00	No
2019051500000	Leal Imelda	0.00	No
2019051500001	Jasso Monett	0.00	No
2019051500001	Ramos Gilbert	44.00	No
2019051500001	Cantu Manny	0.00	No
2019051500002	Jasso Monett	0.00	No
2019051500002	Cantu Manny	0.00	No
2019051500002	Leal Imelda	40.00	No
2019051500003	Ramos Gilbert	0.00	No
2019051500003	Leal Imelda	80.00	No
2019051500003	Leal Imelda	84.00	No
2019051500003	Leal Imelda	52.00	No
2019051500003	Leal Imelda	132.00	No
2019051500003	Leal Imelda	40.00	No
2019051500003	Leal Imelda	40.00	No
2019051500004	Jasso Monett	22.00	No
2019051500004	Cantu Manny	0.00	No
2019051500004	Gonzalez Rita	82.00	No
2019051500005	Rivera Sandra	82.00	No
2019051500006	Leal Imelda	48.00	No
2019051500006	Gonzalez Rita	82.00	No
2019051500006	Cantu Manny	0.00	No
2019051500007	Rivera Tania	0.00	No
2019051500007	Leal Imelda	41.75	No
2019051500007	Cantu Manny	0.00	No

2019051500008	Gonzalez Rita	82.00	No
2019051500008	Salinas Rene	52.00	No
2019051500009	Castillo Elisa	0.00	No
2019051500009	Rivera Sandra	0.00	No
2019051500010	Gonzalez Rita	22.00	No
2019051500010	Jasso Monett	82.00	No
2019051500010	Gonzalez Rita	82.00	No
2019051500011	Leal Imelda	40.00	No
2019051500011	Castillo Elisa	36.00	No
2019051500012	Rivera Sandra	82.00	No
2019051500012	Zepeda Orlando	0.00	No
2019051500012	Castillo Elisa	72.00	No
2019051500013	Ramos Gilbert	248.00	No
2019051500013	Ureste Selma	36.00	No
2019051500013	Zepeda Orlando	0.00	No
2019051500014	Ureste Selma	40.00	No
2019051500014	Cantu Manny	44.00	No
2019051500015	Rivera Sandra	0.00	No
2019051500015	Rivera Sandra	0.00	No
2019051500015	De Leon Maria Ana	82.00	No
2019051500015	Cantu Manny	36.00	No
2019051500015	Jasso Monett	82.00	No
2019051500015	Rivera Sandra	82.00	No
2019051500016	Cantu Manny	0.00	No
2019051500016	De Leon Maria Ana	82.00	No
2019051500016	Ureste Selma	0.00	No
2019051500017	Jasso Monett	82.00	No
2019051500017	De Leon Maria Ana	0.00	No
2019051500017	Castillo Elisa	44.00	No
2019051500017	Rivera Tania	0.00	No
2019051500017	Castillo Elisa	64.00	No
2019051500017	Leal Imelda	40.00	No
2019051500018	De Leon Maria Ana	82.00	No
2019051500019	Castillo Elisa	108.00	No
2019051500019	**System Generated**	0.00	No
2019051500019	Ramos Gilbert	36.00	No
2019051500019	Rivera Tania	0.00	No
2019051500021	Rivera Sandra	0.00	No
2019051500021	Ureste Selma	92.00	No
2019051500022	Ramos Gilbert	40.00	No
2019051500022	De Leon Maria Ana	82.00	No
2019051500022	Ramos Gilbert	40.00	No
2019051500022	Rivera Sandra	0.00	No
2019051500023	Cantu Manny	0.00	No
2019051500023	De Leon Maria Ana	82.00	No
2019051500024	Cantu Manny	0.00	No
2019051500025	Salinas Rene	44.00	No
2019051500025	De Leon Maria Ana	82.00	No
2019051500026	Cantu Manny	0.00	No
2019051500026	Gonzalez Rita	22.00	No
2019051500027	Jasso Monett	82.00	No
2019051500027	De Leon Maria Ana	0.00	No
2019051500028	Ramos Gilbert	44.00	No
2019051500029	Castillo Elisa	0.00	No
2019051500030	Rivera Sandra	0.00	No
2019051500030	Jasso Monett	0.00	No
2019051500030	Rivera Sandra	0.00	No

2019051500030	Cantu Manny	0.00	No
2019051500030	Rivera Sandra	0.00	No
2019051500031	De Leon Maria Ana	0.00	No
2019051500031	Rivera Sandra	0.00	No
2019051500031	Rivera Sandra	0.00	No
2019051500031	Rivera Sandra	0.00	No
2019051500031	Rivera Sandra	0.00	No
2019051500032	De Leon Maria Ana	82.00	No
2019051500032	Rivera Sandra	0.00	No
2019051500032	Cantu Manny	0.00	No
2019051500032	Rivera Sandra	0.00	No
2019051500032	Rivera Sandra	0.00	No
2019051500032	Rivera Sandra	0.00	No
2019051500033	Acuna Elaine	0.00	No
2019051500034	Castillo Elisa	0.00	No
2019051600000	Diaz Pete	(20.00)	No
2019051600000	Rivera Sandra	82.00	No
2019051600000	Cantu Manny	0.00	No
2019051600000	Jasso Monett	0.00	No
2019051600000	Jasso Monett	82.00	No
2019051600001	Cantu Manny	0.00	No
2019051600001	Rivera Sandra	0.00	No
2019051600002	Rivera Sandra	0.00	No
2019051600002	Rivera Sandra	0.00	No
2019051600002	Rivera Sandra	0.00	No
2019051600002	Jasso Monett	0.00	No
2019051600002	Salinas Rene	40.00	No
2019051600002	Cantu Manny	0.00	No
2019051600002	Jasso Monett	0.00	No
2019051600003	Rivera Sandra	0.00	No
2019051600003	Rivera Sandra	0.00	No
2019051600003	Rivera Sandra	0.00	No
2019051600003	Cantu Manny	0.00	No
2019051600004	Jasso Monett	0.00	No
2019051600004	De Leon Maria Ana	0.00	No
2019051600004	Cantu Manny	0.00	No
2019051600005	Rivera Sandra	0.00	No
2019051600005	Rivera Sandra	0.00	No
2019051600005	Rivera Sandra	0.00	No
2019051600005	Castillo Elisa	0.00	No
2019051600006	Castillo Elisa	0.00	No
2019051600006	Ureste Selma	44.00	No
2019051600006	De Leon Maria Ana	82.00	No
2019051600006	Diaz Pete	0.00	No
2019051600007	Castillo Elisa	0.00	No
2019051600007	Ramos Gilbert	40.00	No
2019051600007	Diaz Pete	40.00	No
2019051600007	Leal Imelda	124.00	No
2019051600008	De Leon Maria Ana	82.00	No
2019051600008	Jasso Monett	0.00	No
2019051600008	Diaz Pete	92.00	No
2019051600008	Cantu Manny	0.00	No
2019051600008	Jasso Monett	0.00	No
2019051600009	Leal Imelda	0.00	No
2019051600009	Rivera Sandra	0.00	No
2019051600010	Ureste Selma	44.00	No
2019051600010	Cantu Manny	0.00	No

2019051600011	**System Generated**	0.00	No
2019051600011	Acuna Elaine	0.00	No
2019051600011	De Leon Maria Ana	82.00	No
2019051600011	Gonzalez Rita	22.00	No
2019051600013	Ureste Selma	40.00	No
2019051600013	Cantu Manny	0.00	No
2019051600013	Diaz Pete	72.00	No
2019051600013	Leal Imelda	80.00	No
2019051600013	Leal Imelda	80.00	No
2019051600014	Rivera Sandra	0.00	No
2019051600014	Gonzalez Rita	82.00	No
2019051600014	Ramos Gilbert	48.00	No
2019051600015	Castillo Elisa	36.00	No
2019051600015	Cantu Manny	0.00	No
2019051600016	Diaz Pete	0.00	No
2019051600016	Cantu Manny	40.00	No
2019051600016	Ramos Gilbert	40.00	No
2019051600017	De Leon Maria Ana	0.00	No
2019051600017	De Leon Maria Ana	82.00	No
2019051600019	Castillo Elisa	72.00	No
2019051600020	Castillo Elisa	40.50	No
2019051600020	Salinas Rene	40.00	No
2019051600021	Castillo Elisa	40.00	No
2019051600021	Ramos Gilbert	84.00	No
2019051600021	Castillo Elisa	0.00	No
2019051600022	Ureste Selma	48.00	No
2019051600022	Ramos Gilbert	36.00	No
2019051600023	Ureste Selma	36.00	No
2019051600023	De Leon Maria Ana	82.00	No
2019051600023	Salinas Rene	0.00	No
2019051600023	Diaz Pete	36.00	No
2019051600023	Ureste Selma	100.00	No
2019051600024	Ramos Gilbert	36.00	No
2019051600024	Ramos Gilbert	36.00	No
2019051600024	Gonzalez Rita	82.00	No
2019051600024	Rivera Sandra	0.00	No
2019051600024	Cantu Manny	0.00	No
2019051600025	Rivera Sandra	0.00	No
2019051600025	Gonzalez Rita	0.00	No
2019051600026	Jasso Monett	0.00	No
2019051600026	Ureste Selma	104.00	No
2019051600027	Ureste Selma	104.00	No
2019051600028	Cantu Manny	0.00	No
2019051600028	Cantu Manny	0.00	No
2019051600029	**System Generated**	0.00	No
2019051600029	Cantu Manny	0.00	No
2019051600029	Rivera Sandra	82.00	No
2019051600029	Cantu Manny	0.00	No
2019051600029	Gonzalez Rita	0.00	No
2019051600030	Ramos Gilbert	52.75	No
2019051600030	Acuna Elaine	0.00	No
2019051600031	Gonzalez Rita	82.00	No
2019051600031	Acuna Elaine	0.00	No
2019051600031	Cantu Manny	0.00	No
2019051600032	De Leon Maria Ana	22.00	No
2019051600032	Salinas Rene	44.00	No
2019051600032	Cantu Manny	0.00	No

2019051600032	Gonzalez Rita	22.00	No
2019051600032	Ramos Gilbert	36.00	No
2019051600033	Rivera Sandra	82.00	No
2019051600033	Leal Imelda	184.00	No
2019051600033	De Leon Maria Ana	82.00	No
2019051600033	Jasso Monett	0.00	No
2019051600034	Castillo Elisa	80.00	No
2019051600034	Leal Imelda	88.00	No
2019051600034	Castillo Elisa	0.00	No
2019051600034	Castillo Elisa	0.00	No
2019051600035	Leal Imelda	0.00	No
2019051600035	Leal Imelda	0.00	No
2019051700000	Ramos Gilbert	44.00	No
2019051700000	De Leon Maria Ana	0.00	No
2019051700001	Ureste Selma	0.00	No
2019051700002	Ramos Gilbert	0.00	No
2019051700003	Castillo Elisa	0.00	No
2019051700003	Castillo Elisa	0.00	No
2019051700004	Cantu Manny	0.00	No
2019051700004	Leal Imelda	40.00	No
2019051700005	Cantu Manny	0.00	No
2019051700005	Ramos Gilbert	36.00	No
2019051700006	Gonzalez Rita	0.00	No
2019051700006	Diaz Pete	0.00	No
2019051700006	De Leon Maria Ana	82.00	No
2019051700007	Ureste Selma	80.00	No
2019051700007	Ureste Selma	40.00	No
2019051700007	Rivera Sandra	0.00	No
2019051700008	De Leon Maria Ana	0.00	No
2019051700008	Leal Imelda	44.00	No
2019051700008	Gonzalez Rita	82.00	No
2019051700009	De Leon Maria Ana	82.00	No
2019051700010	Rivera Sandra	82.00	No
2019051700010	De Leon Maria Ana	82.00	No
2019051700011	Ramos Gilbert	36.00	No
2019051700011	Rivera Sandra	0.00	No
2019051700011	Cantu Manny	0.00	No
2019051700011	Ramos Gilbert	36.00	No
2019051700012	Rivera Sandra	82.00	No
2019051700012	De Leon Maria Ana	82.00	No
2019051700012	Zepeda Orlando	0.00	No
2019051700013	De Leon Maria Ana	0.00	No
2019051700013	Rivera Tania	0.00	No
2019051700014	Zepeda Orlando	0.00	No
2019051700014	Castillo Elisa	0.00	No
2019051700014	Salinas Rene	40.00	No
2019051700015	Rivera Tania	0.00	No
2019051700015	Jasso Monett	82.00	No
2019051700016	Rivera Sandra	0.00	No
2019051700016	Ramos Gilbert	44.00	No
2019051700016	Rivera Tania	0.00	No
2019051700018	Diaz Pete	40.00	No
2019051700018	Ramos Gilbert	40.00	No
2019051700018	Diaz Pete	40.00	No
2019051700019	Castillo Elisa	0.00	No
2019051700019	Diaz Pete	360.00	No
2019051700020	Gonzalez Rita	82.00	No

2019051700021	Rivera Sandra	82.00	No
2019051700021	Jasso Monett	0.00	No
2019051700022	De Leon Maria Ana	82.00	No
2019051700023	De Leon Maria Ana	82.00	No
2019051700023	Ramos Gilbert	36.00	No
2019051700023	Rivera Sandra	82.00	No
2019051700023	Ramos Gilbert	36.00	No
2019051700023	Ramos Gilbert	36.00	No
2019051700024	Diaz Pete	36.00	No
2019051700024	Jasso Monett	82.00	No
2019051700024	Castillo Elisa	36.00	No
2019051700024	Zepeda Orlando	0.00	No
2019051700024	Leal Imelda	0.00	No
2019051700024	Castillo Elisa	36.00	No
2019051700025	Castillo Elisa	48.00	No
2019051700025	Leal Imelda	80.00	No
2019051700025	Ureste Selma	64.00	No
2019051700026	Leal Imelda	56.00	No
2019051700026	Diaz Pete	204.00	No
2019051700026	Cantu Manny	0.00	No
2019051700027	Ureste Selma	36.00	No
2019051700027	Diaz Pete	0.00	No
2019051700027	Ramos Gilbert	40.00	No
2019051700027	Cantu Manny	0.00	No
2019051700027	Diaz Pete	40.00	No
2019051700031	Rivera Sandra	0.00	No
2019051700031	De Leon Maria Ana	82.00	No
2019051700032	Jasso Monett	82.00	No
2019051700032	Salinas Rene	0.00	No
2019051700032	Cantu Manny	0.00	No
2019051700032	De Leon Maria Ana	82.00	No
2019051700033	Leal Imelda	36.00	No
2019051700033	Ureste Selma	48.50	No
2019051700033	Rivera Sandra	0.00	No
2019051700034	De Leon Maria Ana	0.00	No
2019051700034	Diaz Pete	40.00	No
2019051700034	Castillo Elisa	40.00	No
2019051700035	Acuna Elaine	0.00	No
2019051700036	Castillo Elisa	0.00	No
2019051700036	Castillo Elisa	40.00	No
2019051700036	Castillo Elisa	0.00	No
2019051700037	Castillo Elisa	0.00	No
2019052000000	Ramos Gilbert	40.00	No
2019052000002	Rivera Sandra	82.00	No
2019052000002	Salinas Rene	0.00	No
2019052000002	De Leon Maria Ana	0.00	No
2019052000003	Diaz Pete	0.00	No
2019052000003	De Leon Maria Ana	82.00	No
2019052000003	Rivera Sandra	0.00	No
2019052000003	De Leon Maria Ana	0.00	No
2019052000004	De Leon Maria Ana	0.00	No
2019052000004	De Leon Maria Ana	0.00	No
2019052000004	Castillo Elisa	0.00	No
2019052000005	De Leon Maria Ana	0.00	No
2019052000005	Ramos Gilbert	0.00	No
2019052000005	Leal Imelda	72.00	No
2019052000006	Rivera Sandra	82.00	No

2019052000006	Jasso Monett	82.00	No
2019052000006	De Leon Maria Ana	0.00	No
2019052000006	Gonzalez Rita	82.00	No
2019052000006	Diaz Pete	44.00	No
2019052000007	Leal Imelda	104.00	No
2019052000007	Jasso Monett	82.00	No
2019052000007	Diaz Pete	56.00	No
2019052000008	Leal Imelda	56.00	No
2019052000008	Jasso Monett	82.00	No
2019052000008	Rivera Tania	0.00	No
2019052000009	Gonzalez Rita	82.00	No
2019052000009	Rivera Sandra	0.00	No
2019052000010	Ureste Selma	44.00	No
2019052000011	**System Generated**	0.00	No
2019052000011	De Leon Maria Ana	82.00	No
2019052000012	Ureste Selma	40.00	No
2019052000012	Gonzalez Rita	0.00	No
2019052000012	Castillo Elisa	120.00	No
2019052000013	Diaz Pete	0.00	No
2019052000013	Castillo Elisa	88.00	No
2019052000014	Rivera Sandra	0.00	No
2019052000015	trevino belya	0.00	No
2019052000015	Ramos Gilbert	72.00	No
2019052000015	Diaz Pete	0.00	No
2019052000016	Diaz Pete	44.00	No
2019052000016	Ramos Gilbert	40.00	No
2019052000016	Gonzalez Rita	0.00	No
2019052000017	De Leon Maria Ana	82.00	No
2019052000018	Rivera Tania	0.00	No
2019052000018	Ureste Selma	44.00	No
2019052000018	Ureste Selma	40.00	No
2019052000019	Castillo Elisa	248.00	No
2019052000019	Jasso Monett	82.00	No
2019052000019	Rivera Sandra	0.00	No
2019052000019	Ramos Gilbert	60.00	No
2019052000020	Salinas Rene	56.00	No
2019052000020	Rivera Sandra	82.00	No
2019052000021	Gonzalez Rita	82.00	No
2019052000021	Jasso Monett	82.00	No
2019052000021	Ureste Selma	36.00	No
2019052000022	Ureste Selma	0.00	No
2019052000023	Diaz Pete	36.00	No
2019052000023	Leal Imelda	44.00	No
2019052000023	De Leon Maria Ana	0.00	No
2019052000024	De Leon Maria Ana	82.00	No
2019052000024	Castillo Elisa	0.00	No
2019052000024	Castillo Elisa	0.00	No
2019052000024	Castillo Elisa	0.00	No
2019052000024	Jasso Monett	0.00	No
2019052000024	Rivera Sandra	0.00	No
2019052000025	De Leon Maria Ana	0.00	No
2019052000025	**System Generated**	0.00	No
2019052000025	Leal Imelda	44.00	No
2019052000026	Gonzalez Rita	0.00	No
2019052000026	Ureste Selma	80.00	No
2019052000027	De Leon Maria Ana	0.00	No
2019052000027	Jasso Monett	82.00	No

2019052000027	Gonzalez Rita	82.00	No
2019052000028	Castillo Elisa	40.00	No
2019052000028	Gonzalez Rita	82.00	No
2019052000029	Ureste Selma	80.00	No
2019052000029	Castillo Elisa	128.00	No
2019052000029	Zepeda Orlando	0.00	No
2019052000030	Ramos Gilbert	36.00	No
2019052000030	Ureste Selma	0.00	No
2019052000031	Diaz Pete	40.00	No
2019052000031	Ramos Gilbert	36.00	No
2019052000032	Rivera Sandra	82.00	No
2019052000032	Jasso Monett	82.00	No
2019052000033	Ramos Gilbert	0.00	No
2019052000034	Ramos Gilbert	0.00	No
2019052000034	Castillo Elisa	0.00	No
2019052100001	Ramos Gilbert	104.00	No
2019052100002	Diaz Pete	92.00	No
2019052100002	Ureste Selma	116.00	No
2019052100002	Rivera Sandra	0.00	No
2019052100002	Ureste Selma	40.00	No
2019052100002	Gonzalez Rita	0.00	No
2019052100003	Cantu Manny	0.00	No
2019052100004	Jasso Monett	82.00	No
2019052100004	De Leon Maria Ana	82.00	No
2019052100004	Cantu Manny	0.00	No
2019052100004	Ureste Selma	52.00	No
2019052100005	Ramos Gilbert	40.00	No
2019052100005	Rivera Sandra	0.00	No
2019052100005	De Leon Maria Ana	82.00	No
2019052100005	De Leon Maria Ana	0.00	No
2019052100006	Ramos Gilbert	52.00	No
2019052100006	Ureste Selma	80.00	No
2019052100006	Ureste Selma	44.00	No
2019052100006	De Leon Maria Ana	0.00	No
2019052100007	Ramos Gilbert	36.00	No
2019052100008	Ramos Gilbert	36.00	No
2019052100008	Cantu Manny	0.00	No
2019052100008	De Leon Maria Ana	0.00	No
2019052100008	Gonzalez Rita	82.00	No
2019052100009	Ureste Selma	36.00	No
2019052100009	Jasso Monett	82.00	No
2019052100009	Acuna Elaine	0.00	No
2019052100009	**System Generated**	0.00	No
2019052100010	Diaz Pete	(20.00)	No
2019052100011	Castillo Elisa	36.00	No
2019052100011	De Leon Maria Ana	0.00	No
2019052100011	Castillo Elisa	36.00	No
2019052100011	Cantu Manny	0.00	No
2019052100011	Diaz Pete	40.00	No
2019052100012	Castillo Elisa	36.00	No
2019052100012	Jasso Monett	0.00	No
2019052100012	Leal Imelda	64.00	No
2019052100012	Castillo Elisa	36.00	No
2019052100013	Leal Imelda	0.00	No
2019052100013	Cantu Manny	0.00	No
2019052100015	Gonzalez Rita	82.00	No
2019052100015	Rivera Sandra	82.00	No

2019052100016	Jasso Monett	82.00	No
2019052100016	Castillo Elisa	40.00	No
2019052100017	Castillo Elisa	40.00	No
2019052100017	Castillo Elisa	40.00	No
2019052100017	Castillo Elisa	40.00	No
2019052100018	Rivera Sandra	82.00	No
2019052100018	De Leon Maria Ana	82.00	No
2019052100019	Castillo Elisa	48.00	No
2019052100019	Jasso Monett	0.00	No
2019052100019	Diaz Pete	124.00	No
2019052100019	Castillo Elisa	72.00	No
2019052100019	Diaz Pete	36.00	No
2019052100020	Gonzalez Rita	0.00	No
2019052100021	Ureste Selma	56.00	No
2019052100021	Cantu Manny	0.00	No
2019052100022	Cantu Manny	0.00	No
2019052100023	De Leon Maria Ana	82.00	No
2019052100024	De Leon Maria Ana	82.00	No
2019052100024	Gonzalez Rita	82.00	No
2019052100025	Jasso Monett	82.00	No
2019052100026	De Leon Maria Ana	82.00	No
2019052100026	Cantu Manny	40.00	No
2019052100026	Leal Imelda	0.00	No
2019052100027	De Leon Maria Ana	82.00	No
2019052100027	Jasso Monett	0.00	No
2019052100027	Ureste Selma	40.00	No
2019052100027	Rivera Sandra	22.00	No
2019052100028	De Leon Maria Ana	82.00	No
2019052100029	Rivera Tania	0.00	No
2019052100029	Ramos Gilbert	0.00	No
2019052100029	Castillo Elisa	0.00	No
2019052200000	Rivera Sandra	0.00	No
2019052200000	Rivera Sandra	0.00	No
2019052200001	Castillo Elisa	40.00	No
2019052200002	Diaz Pete	36.00	No
2019052200002	De Leon Maria Ana	82.00	No
2019052200002	**System Generated**	0.00	No
2019052200002	Rivera Sandra	82.00	No
2019052200003	Ramos Gilbert	0.00	No
2019052200003	De Leon Maria Ana	0.00	No
2019052200003	De Leon Maria Ana	0.00	No
2019052200004	Rivera Tania	0.00	No
2019052200004	Leal Imelda	40.00	No
2019052200005	Salinas Rene	44.00	No
2019052200005	De Leon Maria Ana	82.00	No
2019052200005	Diaz Pete	0.00	No
2019052200005	Salinas Rene	44.00	No
2019052200005	Gonzalez Rita	0.00	No
2019052200006	Diaz Pete	44.00	No
2019052200006	Castillo Elisa	0.00	No
2019052200006	Rivera Sandra	0.00	No
2019052200006	Gonzalez Rita	82.00	No
2019052200007	Rivera Sandra	82.00	No
2019052200008	Gonzalez Rita	0.00	No
2019052200008	Diaz Pete	(20.00)	No
2019052200009	Rivera Tania	0.00	No
2019052200010	Castillo Elisa	40.00	No

2019052200010	Salinas Rene	84.00	No
2019052200010	De Leon Maria Ana	82.00	No
2019052200010	trevino belya	0.00	No
2019052200011	Diaz Pete	40.00	No
2019052200011	Castillo Elisa	360.00	No
2019052200011	Diaz Pete	48.00	No
2019052200011	Castillo Elisa	288.00	No
2019052200012	Rivera Tania	0.00	No
2019052200012	Leal Imelda	84.00	No
2019052200013	Castillo Elisa	360.00	No
2019052200013	Castillo Elisa	360.00	No
2019052200013	Castillo Elisa	216.00	No
2019052200013	De Leon Maria Ana	0.00	No
2019052200014	De Leon Maria Ana	82.00	No
2019052200014	Leal Imelda	36.00	No
2019052200014	Cantu Manny	40.00	No
2019052200015	Gonzalez Rita	82.00	No
2019052200015	Gonzalez Rita	82.00	No
2019052200016	Diaz Pete	0.00	No
2019052200017	Diaz Pete	40.00	No
2019052200017	Ramos Gilbert	40.00	No
2019052200017	trevino belya	0.00	No
2019052200018	Rivera Sandra	82.00	No
2019052200018	trevino belya	0.00	No
2019052200019	Jasso Monett	0.00	No
2019052200019	Castillo Elisa	360.00	No
2019052200019	Jasso Monett	0.00	No
2019052200019	Jasso Monett	0.00	No
2019052200020	Jasso Monett	0.00	No
2019052200020	Cantu Manny	0.00	No
2019052200020	Castillo Elisa	360.00	No
2019052200020	Castillo Elisa	44.00	No
2019052200020	Jasso Monett	0.00	No
2019052200021	Rivera Sandra	0.00	No
2019052200021	Castillo Elisa	56.00	No
2019052200021	Diaz Pete	44.00	No
2019052200022	Ramos Gilbert	40.00	No
2019052200023	Ramos Gilbert	40.00	No
2019052200023	Castillo Elisa	360.00	No
2019052200024	Castillo Elisa	324.00	No
2019052200024	De Leon Maria Ana	82.00	No
2019052200025	Gonzalez Rita	82.00	No
2019052200025	Rivera Sandra	0.00	No
2019052200026	De Leon Maria Ana	22.00	No
2019052200026	Rivera Sandra	0.00	No
2019052200027	Ramos Gilbert	40.00	No
2019052200027	Jasso Monett	0.00	No
2019052200027	Rivera Sandra	0.00	No
2019052200028	Jasso Monett	0.00	No
2019052200028	Leal Imelda	44.00	No
2019052200029	Castillo Elisa	40.00	No
2019052200029	Castillo Elisa	40.00	No
2019052200029	Castillo Elisa	108.00	No
2019052200029	Rivera Sandra	0.00	No
2019052200029	Rivera Sandra	0.00	No
2019052200030	Gonzalez Rita	0.00	No
2019052200030	Castillo Elisa	0.00	No

2019052200030	Leal Imelda	52.00	No
2019052200030	Leal Imelda	40.00	No
2019052200031	Castillo Elisa	0.00	No
2019052200031	De Leon Maria Ana	82.00	No
2019052200031	Jasso Monett	0.00	No
2019052200032	Ramos Gilbert	40.00	No
2019052200032	Castillo Elisa	0.00	No
2019052200033	Diaz Pete	44.00	No
2019052300000	Leal Imelda	40.00	No
2019052300002	De Leon Maria Ana	82.00	No
2019052300002	Rivera Sandra	0.00	No
2019052300002	Cantu Manny	0.00	No
2019052300003	Rivera Sandra	0.00	No
2019052300003	Rivera Sandra	0.00	No
2019052300003	Gonzalez Rita	0.00	No
2019052300004	Gonzalez Rita	0.00	No
2019052300004	Gonzalez Rita	0.00	No
2019052300004	Gonzalez Rita	0.00	No
2019052300004	trevino belya	0.00	No
2019052300005	Diaz Pete	40.00	No
2019052300005	Jasso Monett	82.00	No
2019052300006	Rivera Sandra	0.00	No
2019052300006	Rivera Sandra	0.00	No
2019052300006	Cantu Manny	0.00	No
2019052300006	Ramos Gilbert	60.00	No
2019052300007	Leal Imelda	0.00	No
2019052300007	trevino belya	0.00	No
2019052300007	Leal Imelda	40.00	No
2019052300007	Rivera Sandra	0.00	No
2019052300008	Rivera Sandra	0.00	No
2019052300008	Jasso Monett	0.00	No
2019052300009	Diaz Pete	48.00	No
2019052300009	Cantu Manny	0.00	No
2019052300009	Diaz Pete	72.00	No
2019052300009	Rivera Sandra	0.00	No
2019052300009	Diaz Pete	40.00	No
2019052300010	Jasso Monett	0.00	No
2019052300010	Jasso Monett	0.00	No
2019052300010	Ramos Gilbert	40.00	No
2019052300010	Cantu Manny	0.00	No
2019052300011	Diaz Pete	40.00	No
2019052300011	Jasso Monett	0.00	No
2019052300011	Rivera Sandra	0.00	No
2019052300011	Salinas Rene	40.00	No
2019052300011	Ramos Gilbert	56.00	No
2019052300011	Rivera Sandra	0.00	No
2019052300012	Cantu Manny	0.00	No
2019052300012	trevino belya	0.00	No
2019052300012	Jasso Monett	82.00	No
2019052300013	Ureste Selma	80.00	No
2019052300014	Diaz Pete	44.00	No
2019052300014	Rivera Sandra	82.00	No
2019052300015	Rivera Tania	0.00	No
2019052300016	De Leon Maria Ana	82.00	No
2019052300017	Diaz Pete	44.00	No
2019052300017	De Leon Maria Ana	82.00	No
2019052300018	Gonzalez Rita	82.00	No

2019052300018	De Leon Maria Ana	82.00	No
2019052300018	Diaz Pete	92.00	No
2019052300018	Gonzalez Rita	82.00	No
2019052300019	Diaz Pete	60.00	No
2019052300019	Cantu Manny	44.00	No
2019052300019	Castillo Elisa	0.00	No
2019052300020	Cantu Manny	0.00	No
2019052300021	Ureste Selma	40.00	No
2019052300021	Ureste Selma	40.00	No
2019052300021	Ramos Gilbert	216.00	No
2019052300021	Salinas Rene	0.00	No
2019052300022	Salinas Rene	0.00	No
2019052300022	Rivera Sandra	82.00	No
2019052300022	Ureste Selma	40.00	No
2019052300023	Ureste Selma	92.00	No
2019052300023	Gonzalez Rita	82.00	No
2019052300024	Diaz Pete	0.00	No
2019052300024	Diaz Pete	36.00	No
2019052300025	De Leon Maria Ana	82.00	No
2019052300025	Diaz Pete	0.00	No
2019052300025	Castillo Elisa	0.00	No
2019052300026	Gonzalez Rita	82.00	No
2019052300027	De Leon Maria Ana	0.00	No
2019052300027	Ureste Selma	40.00	No
2019052300027	Ramos Gilbert	36.00	No
2019052300028	Rivera Sandra	82.00	No
2019052300028	Leal Imelda	60.00	No
2019052300029	Cantu Manny	44.00	No
2019052300029	De Leon Maria Ana	82.00	No
2019052300029	Ramos Gilbert	176.00	No
2019052300030	De Leon Maria Ana	82.00	No
2019052300030	Leal Imelda	36.00	No
2019052300031	Ureste Selma	136.00	No
2019052300031	Acuna Elaine	0.00	No
2019052300031	Gonzalez Rita	82.00	No
2019052300032	Leal Imelda	0.00	No
2019052300032	Rivera Tania	0.00	No
2019052300033	Ramos Gilbert	36.00	No
2019052300033	Acuna Elaine	0.00	No
2019052300034	Rivera Sandra	82.00	No
2019052300034	Leal Imelda	0.00	No
2019052300034	Rivera Sandra	0.00	No
2019052300034	Diaz Pete	40.00	No
2019052400000	Gonzalez Rita	82.00	No
2019052400000	Ramos Gilbert	40.00	No
2019052400001	Diaz Pete	43.00	No
2019052400001	Ureste Selma	0.00	No
2019052400001	De Leon Maria Ana	82.00	No
2019052400002	Cantu Manny	0.00	No
2019052400002	Castillo Elisa	0.00	No
2019052400003	Ureste Selma	0.00	No
2019052400003	Cantu Manny	0.00	No
2019052400003	Ureste Selma	0.00	No
2019052400003	Ramos Gilbert	56.00	No
2019052400004	Cantu Manny	0.00	No
2019052400004	De Leon Maria Ana	82.00	No
2019052400005	Ureste Selma	0.00	No

2019052400005	Jasso Monett	82.00	No
2019052400006	Gonzalez Rita	82.00	No
2019052400006	Ureste Selma	108.00	No
2019052400006	Gonzalez Rita	82.00	No
2019052400007	De Leon Maria Ana	0.00	No
2019052400007	Diaz Pete	40.00	No
2019052400008	De Leon Maria Ana	82.00	No
2019052400008	Cantu Manny	0.00	No
2019052400008	De Leon Maria Ana	82.00	No
2019052400009	Diaz Pete	40.00	No
2019052400009	Diaz Pete	0.00	No
2019052400009	Ureste Selma	36.00	No
2019052400009	Cantu Manny	0.00	No
2019052400009	Diaz Pete	88.00	No
2019052400009	Jasso Monett	82.00	No
2019052400010	Ureste Selma	76.00	No
2019052400010	Gonzalez Rita	82.00	No
2019052400011	Jasso Monett	82.00	No
2019052400011	Ureste Selma	40.00	No
2019052400011	Gonzalez Rita	82.00	No
2019052400011	Jasso Monett	82.00	No
2019052400012	Ramos Gilbert	36.00	No
2019052400014	Gonzalez Rita	82.00	No
2019052400014	Diaz Pete	44.00	No
2019052400015	Gonzalez Rita	22.00	No
2019052400015	Gonzalez Rita	82.00	No
2019052400016	De Leon Maria Ana	82.00	No
2019052400016	Salinas Rene	124.00	No
2019052400017	Jasso Monett	82.00	No
2019052400018	Cantu Manny	44.00	No
2019052400019	Salinas Rene	104.00	No
2019052400019	De Leon Maria Ana	82.00	No
2019052400019	Jasso Monett	82.00	No
2019052400019	Diaz Pete	40.00	No
2019052400020	Ureste Selma	128.00	No
2019052400021	Castillo Elisa	56.00	No
2019052400021	Leal Imelda	44.00	No
2019052400022	Gonzalez Rita	82.00	No
2019052400022	De Leon Maria Ana	82.00	No
2019052400022	Jasso Monett	0.00	No
2019052400022	Gonzalez Rita	82.00	No
2019052400024	De Leon Maria Ana	82.00	No
2019052400025	Leal Imelda	0.00	No
2019052400026	De Leon Maria Ana	82.00	No
2019052400026	Jasso Monett	22.00	No
2019052400027	Leal Imelda	80.00	No
2019052400027	Gonzalez Rita	82.00	No
2019052400027	De Leon Maria Ana	82.00	No
2019052400027	Acuna Elaine	0.00	No
2019052400027	trevino belya	0.00	No
2019052400028	Ureste Selma	384.00	No
2019052400028	Castillo Elisa	0.00	No
2019052400028	Leal Imelda	0.00	No
2019052800000	Jasso Monett	82.00	No
2019052800000	Rivera Sandra	82.00	No
2019052800000	Ureste Selma	52.00	No
2019052800003	Rivera Sandra	0.00	No

2019052800003	Leal Imelda	40.00	No
2019052800004	Diaz Pete	0.00	No
2019052800004	Ureste Selma	40.00	No
2019052800004	De Leon Maria Ana	82.00	No
2019052800004	Gonzalez Rita	82.00	No
2019052800005	Jasso Monett	82.00	No
2019052800005	Salinas Rene	52.00	No
2019052800005	Rivera Sandra	82.00	No
2019052800005	Gonzalez Rita	82.00	No
2019052800006	De Leon Maria Ana	82.00	No
2019052800006	Diaz Pete	0.00	No
2019052800007	De Leon Maria Ana	82.00	No
2019052800007	Gonzalez Rita	82.00	No
2019052800009	Rivera Sandra	82.00	No
2019052800010	Rivera Sandra	0.00	No
2019052800010	Ureste Selma	0.00	No
2019052800010	Gonzalez Rita	82.00	No
2019052800010	Jasso Monett	82.00	No
2019052800011	De Leon Maria Ana	82.00	No
2019052800012	Ramos Gilbert	44.00	No
2019052800013	Ureste Selma	36.00	No
2019052800013	Diaz Pete	40.00	No
2019052800013	Ureste Selma	40.00	No
2019052800013	Ramos Gilbert	40.00	No
2019052800014	De Leon Maria Ana	0.00	No
2019052800014	De Leon Maria Ana	0.00	No
2019052800014	Diaz Pete	36.00	No
2019052800015	Diaz Pete	36.00	No
2019052800015	Ureste Selma	40.00	No
2019052800016	Rivera Sandra	0.00	No
2019052800016	Cantu Manny	0.00	No
2019052800016	Gonzalez Rita	82.00	No
2019052800016	Diaz Pete	40.00	No
2019052800016	De Leon Maria Ana	0.00	No
2019052800017	Gonzalez Rita	82.00	No
2019052800017	Diaz Pete	40.00	No
2019052800017	Gonzalez Rita	0.00	No
2019052800018	De Leon Maria Ana	82.00	No
2019052800020	Ureste Selma	36.00	No
2019052800020	Jasso Monett	82.00	No
2019052800020	Rivera Sandra	0.00	No
2019052800022	Jasso Monett	82.00	No
2019052800023	Gonzalez Rita	82.00	No
2019052800023	Rivera Sandra	82.00	No
2019052800023	Ureste Selma	44.00	No
2019052800023	De Leon Maria Ana	82.00	No
2019052800024	Salinas Rene	36.00	No
2019052800024	Jasso Monett	0.00	No
2019052800024	Ureste Selma	36.00	No
2019052800025	Ramos Gilbert	36.00	No
2019052800025	De Leon Maria Ana	82.00	No
2019052800027	Ureste Selma	36.00	No
2019052800027	De Leon Maria Ana	82.00	No
2019052800028	Jasso Monett	82.00	No
2019052800028	Ramos Gilbert	40.00	No
2019052800029	**System Generated**	0.00	No
2019052800029	Ureste Selma	0.00	No

2019052800030	Acuna Elaine	0.00	No
2019052800030	Ramos Gilbert	36.00	No
2019052800031	Cantu Manny	0.00	No
2019052800031	Diaz Pete	56.00	No
2019052800031	Leal Imelda	40.00	No
2019052800032	Acuna Elaine	0.00	No
2019052800032	Jasso Monett	0.00	No
2019052800032	Jasso Monett	0.00	No
2019052800033	Jasso Monett	0.00	No
2019052800034	Ureste Selma	100.00	No
2019052800034	Ramos Gilbert	44.00	No
2019052800034	Jasso Monett	0.00	No
2019052800035	Diaz Pete	96.00	No
2019052800035	Leal Imelda	60.00	No
2019052800036	Ureste Selma	52.00	No
2019052800036	Rivera Sandra	0.00	No
2019052800037	Ureste Selma	36.00	No
2019052800037	De Leon Maria Ana	22.00	No
2019052900000	Castillo Elisa	0.00	No
2019052900000	Castillo Elisa	0.00	No
2019052900000	Castillo Elisa	0.00	No
2019052900000	De Leon Maria Ana	82.00	No
2019052900001	Cantu Manny	36.00	No
2019052900002	Jasso Monett	0.00	No
2019052900003	De Leon Maria Ana	22.00	No
2019052900003	Diaz Pete	112.00	No
2019052900003	Diaz Pete	108.00	No
2019052900004	Castillo Elisa	64.00	No
2019052900004	Keller Debbie	0.00	No
2019052900004	De Leon Maria Ana	0.00	No
2019052900004	De Leon Maria Ana	0.00	No
2019052900005	Castillo Elisa	204.00	No
2019052900005	Keller Debbie	0.00	No
2019052900005	De Leon Maria Ana	0.00	No
2019052900005	Ureste Selma	144.00	No
2019052900006	Gonzalez Rita	0.00	No
2019052900006	Castillo Elisa	180.00	No
2019052900006	De Leon Maria Ana	0.00	No
2019052900007	Rivera Sandra	0.00	No
2019052900007	Castillo Elisa	72.00	No
2019052900007	Rivera Sandra	0.00	No
2019052900007	Keller Debbie	0.00	No
2019052900007	Rivera Sandra	0.00	No
2019052900008	Ureste Selma	40.00	No
2019052900008	Rivera Sandra	0.00	No
2019052900008	Jasso Monett	0.00	No
2019052900009	Rivera Sandra	0.00	No
2019052900009	De Leon Maria Ana	82.00	No
2019052900010	Rivera Tania	0.00	No
2019052900013	Jasso Monett	0.00	No
2019052900013	Diaz Pete	36.00	No
2019052900014	Castillo Elisa	36.00	No
2019052900014	Diaz Pete	40.00	No
2019052900014	Castillo Elisa	40.00	No
2019052900014	Jasso Monett	0.00	No
2019052900015	Acuna Elaine	0.00	No
2019052900015	Ureste Selma	360.00	No

2019052900015	De Leon Maria Ana	0.00	No
2019052900015	trevino belya	0.00	No
2019052900015	Ureste Selma	288.00	No
2019052900016	De Leon Maria Ana	0.00	No
2019052900016	Diaz Pete	40.00	No
2019052900016	Jasso Monett	0.00	No
2019052900016	Keller Debbie	82.00	No
2019052900016	Ureste Selma	44.00	No
2019052900017	Diaz Pete	0.00	No
2019052900017	Castillo Elisa	40.00	No
2019052900017	Castillo Elisa	40.00	No
2019052900017	Acuna Elaine	0.00	No
2019052900018	Castillo Elisa	40.00	No
2019052900018	Diaz Pete	44.00	No
2019052900019	Castillo Elisa	40.00	No
2019052900019	Ureste Selma	92.00	No
2019052900019	Castillo Elisa	252.00	No
2019052900020	Diaz Pete	0.00	No
2019052900020	Acuna Elaine	0.00	No
2019052900020	De Leon Maria Ana	82.00	No
2019052900021	Diaz Pete	36.00	No
2019052900021	Gonzalez Rita	82.00	No
2019052900021	Jasso Monett	0.00	No
2019052900022	Cantu Manny	44.00	No
2019052900022	Leal Imelda	36.00	No
2019052900023	Keller Debbie	0.00	No
2019052900023	Diaz Pete	40.00	No
2019052900023	De Leon Maria Ana	82.00	No
2019052900024	Castillo Elisa	0.00	No
2019052900025	Rivera Sandra	82.00	No
2019052900025	Cantu Manny	164.00	No
2019052900025	Castillo Elisa	40.00	No
2019052900025	Ramos Gilbert	88.00	No
2019052900026	Rivera Sandra	82.00	No
2019052900026	Jasso Monett	82.00	No
2019052900026	Ureste Selma	256.00	No
2019052900026	Castillo Elisa	40.00	No
2019052900026	Rivera Sandra	82.00	No
2019052900027	Ureste Selma	36.00	No
2019052900027	Jasso Monett	82.00	No
2019052900027	Ramos Gilbert	40.00	No
2019052900027	De Leon Maria Ana	82.00	No
2019052900028	Jasso Monett	0.00	No
2019052900028	Ureste Selma	44.00	No
2019052900028	Castillo Elisa	0.00	No
2019052900029	Leal Imelda	40.00	No
2019052900029	Castillo Elisa	36.00	No
2019052900029	Rivera Sandra	0.00	No
2019052900029	Keller Debbie	0.00	No
2019052900029	Ureste Selma	0.00	No
2019052900030	Jasso Monett	0.00	No
2019052900030	Keller Debbie	0.00	No
2019052900031	Diaz Pete	152.00	No
2019052900031	De Leon Maria Ana	82.00	No
2019052900031	Leal Imelda	104.00	No
2019052900032	Ramos Gilbert	36.00	No
2019052900032	De Leon Maria Ana	0.00	No

2019052900032	Ureste Selma	72.00	No
2019052900033	Keller Debbie	0.00	No
2019052900033	Ramos Gilbert	44.00	No
2019052900033	Leal Imelda	36.00	No
2019052900034	De Leon Maria Ana	0.00	No
2019052900034	Keller Debbie	0.00	No
2019052900034	Cantu Manny	36.00	No
2019052900035	Leal Imelda	56.00	No
2019052900035	Ramos Gilbert	84.00	No
2019052900035	Castillo Elisa	36.00	No
2019052900035	Leal Imelda	0.00	No
2019052900036	Diaz Pete	48.00	No
2019052900036	De Leon Maria Ana	82.00	No
2019052900037	De Leon Maria Ana	0.00	No
2019052900037	Castillo Elisa	0.00	No
2019052900037	Ramos Gilbert	0.00	No
2019052900037	De Leon Maria Ana	82.00	No
2019052900037	Ramos Gilbert	0.00	No
2019052900038	Castillo Elisa	0.00	No
2019052900038	Jasso Monett	82.00	No
2019052900038	Ramos Gilbert	0.00	No
2019052900039	Ramos Gilbert	0.00	No
2019053000000	Diaz Pete	43.00	No
2019053000001	Diaz Pete	0.00	No
2019053000002	Salinas Rene	0.00	No
2019053000002	Ramos Gilbert	0.00	No
2019053000002	Ramos Gilbert	0.00	No
2019053000002	Ramos Gilbert	0.00	No
2019053000002	**System Generated**	0.00	No
2019053000003	Diaz Pete	88.00	No
2019053000004	**System Generated**	0.00	No
2019053000005	Jasso Monett	0.00	No
2019053000005	Ureste Selma	40.00	No
2019053000005	De Leon Maria Ana	82.00	No
2019053000006	Ureste Selma	0.00	No
2019053000006	Rivera Sandra	82.00	No
2019053000007	Diaz Pete	44.00	No
2019053000007	Keller Debbie	82.00	No
2019053000008	Rivera Sandra	82.00	No
2019053000009	De Leon Maria Ana	0.00	No
2019053000010	Jasso Monett	0.00	No
2019053000012	De Leon Maria Ana	0.00	No
2019053000012	Salinas Rene	44.00	No
2019053000012	De Leon Maria Ana	0.00	No
2019053000012	Castillo Elisa	52.00	No
2019053000012	De Leon Maria Ana	0.00	No
2019053000012	Ramos Gilbert	88.00	No
2019053000013	De Leon Maria Ana	0.00	No
2019053000013	Diaz Pete	52.00	No
2019053000013	De Leon Maria Ana	0.00	No
2019053000014	Castillo Elisa	48.00	No
2019053000014	Diaz Pete	336.00	No
2019053000015	Cantu Manny	52.75	No
2019053000015	Acuna Elaine	0.00	No
2019053000016	Diaz Pete	0.00	No
2019053000016	Ramos Gilbert	0.00	No
2019053000016	De Leon Maria Ana	0.00	No

2019053000016	Diaz Pete	36.00	No
2019053000016	Leal Imelda	40.00	No
2019053000016	Diaz Pete	40.00	No
2019053000017	Diaz Pete	48.00	No
2019053000017	Diaz Pete	44.00	No
2019053000017	Diaz Pete	40.00	No
2019053000018	Diaz Pete	232.00	No
2019053000018	Rivera Sandra	82.00	No
2019053000018	Castillo Elisa	0.00	No
2019053000019	Rivera Tania	0.00	No
2019053000019	Ureste Selma	40.00	No
2019053000019	Leal Imelda	36.00	No
2019053000019	Jasso Monett	0.00	No
2019053000020	Ramos Gilbert	72.00	No
2019053000020	Castillo Elisa	324.00	No
2019053000022	De Leon Maria Ana	0.00	No
2019053000023	Jasso Monett	0.00	No
2019053000023	Ureste Selma	44.00	No
2019053000023	Acuna Elaine	0.00	No
2019053000024	Castillo Elisa	0.00	No
2019053000024	Jasso Monett	82.00	No
2019053000024	Diaz Pete	44.00	No
2019053000025	Ramos Gilbert	0.00	No
2019053000026	Jasso Monett	82.00	No
2019053000027	Rivera Sandra	82.00	No
2019053000028	Jasso Monett	0.00	No
2019053000028	Diaz Pete	40.00	No
2019053000028	Rivera Sandra	0.00	No
2019053000029	Gonzalez Rita	82.00	No
2019053000029	Ramos Gilbert	0.00	No
2019053000030	Salinas Rene	36.00	No
2019053000030	Diaz Pete	40.00	No
2019053000030	Ureste Selma	92.00	No
2019053000030	Rivera Sandra	0.00	No
2019053000031	Jasso Monett	0.00	No
2019053000031	Rivera Sandra	0.00	No
2019053000031	Castillo Elisa	0.00	No
2019053000032	Keller Debbie	22.00	No
2019053100000	Keller Debbie	0.00	No
2019053100001	Diaz Pete	0.00	No
2019053100002	De Leon Maria Ana	82.00	No
2019053100003	Rivera Tania	0.00	No
2019053100005	Ramos Gilbert	0.00	No
2019053100005	trevino belya	0.00	No
2019053100006	**System Generated**	0.00	No
2019053100007	De Leon Maria Ana	82.00	No
2019053100007	Ureste Selma	0.00	No
2019053100007	**System Generated**	0.00	No
2019053100007	Rivera Sandra	22.00	No
2019053100008	Diaz Pete	44.00	No
2019053100008	Jasso Monett	0.00	No
2019053100008	**System Generated**	0.00	No
2019053100009	**System Generated**	0.00	No
2019053100009	Ramos Gilbert	84.00	No
2019053100009	Jasso Monett	0.00	No
2019053100010	Keller Debbie	0.00	No
2019053100011	De Leon Maria Ana	82.00	No

EXHIBIT B

2019053100011	Rivera Tania	0.00	No
2019053100011	Rivera Sandra	82.00	No
2019053100011	Keller Debbie	0.00	No
2019053100012	De Leon Maria Ana	0.00	No
2019053100012	De Leon Maria Ana	0.00	No
2019053100012	Diaz Pete	40.00	No
2019053100012	De Leon Maria Ana	0.00	No
2019053100012	Castillo Elisa	104.00	No
2019053100013	Rivera Sandra	82.00	No
2019053100013	Diaz Pete	88.00	No
2019053100013	Ramos Gilbert	0.00	No
2019053100014	Rivera Sandra	0.00	No
2019053100014	Keller Debbie	0.00	No
2019053100015	Diaz Pete	40.00	No
2019053100015	Ureste Selma	48.00	No
2019053100016	Keller Debbie	0.00	No
2019053100017	Cantu Manny	80.00	No
2019053100017	Gonzalez Rita	0.00	No
2019053100017	Diaz Pete	44.00	No
2019053100017	Cantu Manny	0.00	No
2019053100018	Leal Imelda	36.00	No
2019053100018	Keller Debbie	82.00	No
2019053100018	Leal Imelda	40.00	No
2019053100018	Leal Imelda	36.00	No
2019053100018	Diaz Pete	40.00	No
2019053100019	Rivera Sandra	82.00	No
2019053100021	Rivera Tania	0.00	No
2019053100021	Rivera Sandra	82.00	No
2019053100022	Ureste Selma	52.00	No
2019053100023	Castillo Elisa	0.00	No
2019053100024	Ramos Gilbert	0.00	No
2019053100024	Ureste Selma	0.00	No
2019053100024	De Leon Maria Ana	82.00	No
2019053100025	De Leon Maria Ana	82.00	No
2019053100025	Diaz Pete	36.00	No
2019053100026	Ramos Gilbert	40.00	No
2019053100026	Rivera Sandra	0.00	No
2019053100026	Jasso Monett	0.00	No
2019053100026	Diaz Pete	120.00	No
2019053100026	Ureste Selma	92.00	No
2019053100026	Rivera Sandra	0.00	No
2019053100027	Rivera Sandra	0.00	No
2019053100027	Rivera Sandra	0.00	No
2019053100028	Diaz Pete	0.00	No
2019053100028	Rivera Tania	0.00	No
2019053100028	Castillo Elisa	40.00	No
2019053100028	Keller Debbie	82.00	No
2019053100028	Rivera Sandra	0.00	No
2019053100028	Castillo Elisa	44.00	No
2019053100029	Ramos Gilbert	0.00	No
2019053100030	Castillo Elisa	0.00	No
2019053100030	Rivera Sandra	0.00	No
2019053100030	Rivera Sandra	0.00	No
2019053100030	Diaz Pete	44.00	No
2019053100030	Rivera Sandra	0.00	No
2019053100031	Keller Debbie	0.00	No
2019053100031	Leal Imelda	0.00	No

2019053100031	Rivera Sandra	82.00	No
2019053100031	Diaz Pete	36.00	No
2019053100031	Rivera Sandra	0.00	No
2019053100032	Jasso Monett	0.00	No
2019053100032	Rivera Sandra	0.00	No
2019053100032	Rivera Sandra	0.00	No
2019053100032	Leal Imelda	36.00	No
2019053100033	Diaz Pete	40.00	No
2019053100033	Keller Debbie	0.00	No
2019053100034	trevino belya	0.00	No
2019053100034	Castillo Elisa	0.00	No
2019053100034	Diaz Pete	40.00	No
2019053100035	De Leon Maria Ana	0.00	No
2019053100035	Ureste Selma	40.00	No
2019053100035	Rivera Sandra	0.00	No
2019053100035	Cantu Manny	40.00	No
2019053100036	Jasso Monett	82.00	No
2019053100037	Ureste Selma	40.00	No
2019053100037	Rivera Sandra	82.00	No
2019053100038	Ureste Selma	40.00	No
2019053100038	De Leon Maria Ana	82.00	No
2019053100038	Ramos Gilbert	0.00	No
2019053100038	Gonzalez Rita	82.00	No
2019053100038	Ramos Gilbert	0.00	No
2019053100039	Castillo Elisa	0.00	No
2019053100039	Diaz Pete	0.00	No
		83,045.50	

HIDALGO COUNTY CLERK

REVIEW OF ORDER NUMBER CONTROL REPORT AND CASH DRAWER SUMMARY REPORT

JUNE 2019

Date	Order Number Control Report	Cash Drawer Summary Report	Variance
6/3/2019 Total	47,375.71	47,400.71	(25.00)
6/4/2019 Total	47,597.50	47,634.75	(37.25)
6/5/2019 Total	30,028.50	30,142.50	(114.00)
6/6/2019 Total	32,536.38	32,614.88	(78.50)
6/7/2019 Total	35,302.46	35,313.46	(11.00)
6/10/2019 Total	36,398.50	36,522.50	(124.00)
6/11/2019 Total	31,608.25	31,736.75	(128.50)
6/12/2019 Total	34,120.46	34,120.46	-
6/13/2019 Total	36,706.42	36,707.42	(1.00)
6/14/2019 Total	34,347.46	34,351.46	(4.00)
6/17/2019 Total	26,774.50	26,880.50	(106.00)
6/18/2019 Total	34,930.25	34,957.50	(27.25)
6/19/2019 Total	35,649.46	35,649.46	-
6/20/2019 Total	31,766.17	31,811.17	(45.00)
6/21/2019 Total	28,278.21	28,282.21	(4.00)
6/24/2019 Total	37,357.00	37,420.00	(63.00)
6/25/2019 Total	32,148.46	32,153.46	(5.00)
6/26/2019 Total	29,296.00	29,296.00	-
6/27/2019 Total	35,165.63	35,272.63	(107.00)
6/28/2019 Total	32,580.46	32,601.46	(21.00)
	689,967.78	690,869.28	(901.50)

EXHIBIT A

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

Order Number Control Report			Was Order No.
Order #	Clerk	OrderTotal	found on Order
20190603000008	Cantu Manny	56.00	No
20190603000012	De Leon Maria Ana	82.00	No
20190603000014	Diaz Pete	0.00	No
20190603000020	Keller Debbie	0.00	No
20190603000021	Keller Debbie	0.00	No
20190603000023	Keller Debbie	0.00	No
20190603000024	De Leon Maria Ana	82.00	No
20190603000027	Rivera Sandra	0.00	No
20190603000029	Keller Debbie	0.00	No
20190603000035	De Leon Maria Ana	82.00	No
20190603000043	Keller Debbie	0.00	No
20190603000047	**System Generated**	0.00	No
20190603000049	Ureste Selma	368.00	No
20190603000056	Gonzalez Rita	82.00	No
20190603000057	Diaz Pete	80.00	No
20190603000058	Ureste Selma	360.00	No
20190603000059	Keller Debbie	0.00	No
20190603000061	Rivera Tania	0.00	No
20190603000062	Keller Debbie	0.00	No
20190603000064	Castillo Elisa	0.00	No
20190603000065	Ureste Selma	360.00	No
20190603000070	Keller Debbie	0.00	No
20190603000071	**System Generated**	0.00	No
20190603000072	Castillo Elisa	44.00	No
20190603000074	Diaz Pete	0.00	No
20190603000075	Ureste Selma	360.00	No
20190603000076	Rivera Sandra	0.00	No
20190603000079	Jasso Monett	0.00	No
20190603000081	Keller Debbie	0.00	No
20190603000082	De Leon Maria Ana	0.00	No
20190603000083	Ureste Selma	360.00	No
20190603000085	Leal Imelda	192.00	No
20190603000090	Ureste Selma	288.00	No
20190603000092	Jasso Monett	0.00	No
20190603000095	Jasso Monett	0.00	No
20190603000096	Ramos Gilbert	40.00	No
20190603000098	De Leon Maria Ana	82.00	No
20190603000099	Leal Imelda	52.00	No
20190603000101	Castillo Elisa	0.00	No
20190603000102	Castillo Elisa	0.00	No
20190603000103	Rivera Sandra	0.00	No
20190603000109	Cantu Manny	0.00	No
20190603000110	Jasso Monett	0.00	No
20190603000111	Rivera Sandra	82.00	No
20190603000113	Diaz Pete	40.00	No
20190603000114	Gonzalez Rita	82.00	No
20190603000115	Jasso Monett	0.00	No
20190603000119	De Leon Maria Ana	82.00	No
20190603000123	Jasso Monett	0.00	No
20190603000124	Rivera Sandra	0.00	No
20190603000127	Gonzalez Rita	82.00	No
20190603000128	Rivera Sandra	0.00	No
20190603000129	Keller Debbie	0.00	No
20190603000133	Rivera Sandra	0.00	No
20190603000136	De Leon Maria Ana	0.00	No

EXHIBIT B

20190603000137	Jasso Monett	0.00	No
20190603000138	Rivera Sandra	0.00	No
20190603000139	Rivera Sandra	0.00	No
20190603000140	Diaz Pete	40.00	No
20190603000144	De Leon Maria Ana	82.00	No
20190603000150	Keller Debbie	0.00	No
20190603000151	Leal Imelda	40.00	No
20190603000152	Rivera Sandra	0.00	No
20190603000155	Rivera Sandra	0.00	No
20190603000156	Jasso Monett	0.00	No
20190603000157	Rivera Sandra	0.00	No
20190603000160	Rivera Sandra	0.00	No
20190603000162	Acuna Elaine	0.00	No
20190603000165	Cantu Manny	0.00	No
20190603000172	Ramos Gilbert	180.00	No
20190603000176	Jasso Monett	0.00	No
20190603000181	Salinas Rene	0.00	No
20190603000182	Leal Imelda	40.00	No
20190603000186	De Leon Maria Ana	82.00	No
20190603000188	Ramos Gilbert	48.00	No
20190603000195	Keller Debbie	0.00	No
20190603000199	Keller Debbie	0.00	No
20190603000210	Keller Debbie	82.00	No
20190603000211	Gonzalez Rita	82.00	No
20190603000212	Ureste Selma	40.00	No
20190603000215	Ramos Gilbert	44.00	No
20190603000220	Ureste Selma	40.00	No
20190603000224	Leal Imelda	36.00	No
20190603000228	De Leon Maria Ana	82.00	No
20190603000229	Jasso Monett	22.00	No
20190603000235	Salinas Rene	36.00	No
20190603000245	Leal Imelda	40.00	No
20190603000250	Jasso Monett	82.00	No
20190603000251	Leal Imelda	36.00	No
20190603000252	Castillo Elisa	40.00	No
20190603000255	Rivera Sandra	22.00	No
20190603000256	Castillo Elisa	360.00	No
20190603000257	Gonzalez Rita	82.00	No
20190603000262	Jasso Monett	0.00	No
20190603000264	Castillo Elisa	176.00	No
20190603000265	Rivera Tania	0.00	No
20190603000271	Rivera Sandra	0.00	No
20190603000273	Rivera Sandra	0.00	No
20190603000276	Rivera Sandra	0.00	No
20190603000277	De Leon Maria Ana	82.00	No
20190603000279	Rivera Sandra	0.00	No
20190603000280	Jasso Monett	0.00	No
20190603000283	Rivera Sandra	0.00	No
20190603000284	Rivera Sandra	0.00	No
20190603000288	Rivera Sandra	0.00	No
20190603000289	Keller Debbie	0.00	No
20190603000292	Rivera Sandra	0.00	No
20190603000294	De Leon Maria Ana	82.00	No
20190603000296	Rivera Sandra	0.00	No
20190603000304	De Leon Maria Ana	0.00	No
20190603000307	De Leon Maria Ana	82.00	No
20190603000308	Keller Debbie	0.00	No

20190603000309	Ureste Selma	40.00	No
20190603000311	Ramos Gilbert	40.00	No
20190603000315	Gonzalez Rita	0.00	No
20190603000317	De Leon Maria Ana	0.00	No
20190603000318	Acuna Elaine	0.00	No
20190603000321	Ureste Selma	36.00	No
20190603000324	Castillo Elisa	36.00	No
20190603000325	Ureste Selma	36.00	No
20190603000327	Leal Imelda	40.00	No
20190603000331	Gonzalez Rita	0.00	No
20190603000335	Ramos Gilbert	44.00	No
20190603000339	Leal Imelda	40.00	No
20190603000341	Castillo Elisa	40.00	No
20190603000349	De Leon Maria Ana	82.00	No
20190603000350	Ureste Selma	36.00	No
20190603000353	Leal Imelda	36.00	No
20190603000358	Keller Debbie	0.00	No
20190603000359	Rivera Sandra	82.00	No
20190603000366	Jasso Monett	0.00	No
20190603000371	Ureste Selma	40.00	No
20190603000373	Castillo Elisa	40.00	No
20190603000377	Rivera Sandra	82.00	No
20190603000381	Leal Imelda	40.00	No
20190603000385	Ureste Selma	36.00	No
20190603000387	Castillo Elisa	88.25	No
20190603000390	Keller Debbie	82.00	No
20190603000391	Castillo Elisa	36.00	No
20190603000397	Castillo Elisa	36.00	No
20190603000398	Leal Imelda	56.00	No
20190603000399	Castillo Elisa	36.00	No
20190603000401	De Leon Maria Ana	82.00	No
20190603000402	Castillo Elisa	36.00	No
20190603000403	Leal Imelda	0.00	No
20190603000407	Castillo Elisa	36.00	No
20190603000418	Ureste Selma	36.00	No
20190603000423	Ureste Selma	40.00	No
20190603000427	Castillo Elisa	0.00	No
20190603000434	Leal Imelda	0.00	No
20190604000007	Castillo Elisa	36.00	No
20190604000014	Diaz Pete	0.00	No
20190604000017	Ureste Selma	40.00	No
20190604000018	Castillo Elisa	36.00	No
20190604000019	Rivera Sandra	0.00	No
20190604000021	Castillo Elisa	36.00	No
20190604000026	Ureste Selma	0.00	No
20190604000028	**System Generated**	0.00	No
20190604000034	De Leon Maria Ana	82.00	No
20190604000037	Keller Debbie	0.00	No
20190604000038	Jasso Monett	0.00	No
20190604000039	Keller Debbie	0.00	No
20190604000049	Diaz Pete	123.00	No
20190604000051	Ureste Selma	96.00	No
20190604000055	Keller Debbie	0.00	No
20190604000069	Keller Debbie	0.00	No
20190604000071	Hoover Julie	0.00	No
20190604000075	Rivera Tania	0.00	No
20190604000081	Ureste Selma	104.00	No

20190604000085	Rivera Tania	0.00	No
20190604000088	Keller Debbie	0.00	No
20190604000091	Keller Debbie	0.00	No
20190604000094	Keller Debbie	0.00	No
20190604000100	Acuna Elaine	0.00	No
20190604000108	Keller Debbie	82.00	No
20190604000112	Leal Imelda	36.00	No
20190604000116	Jasso Monett	0.00	No
20190604000117	Acuna Elaine	0.00	No
20190604000119	Keller Debbie	0.00	No
20190604000127	Castillo Elisa	44.00	No
20190604000129	Gonzalez Rita	82.00	No
20190604000132	Castillo Elisa	0.00	No
20190604000133	Keller Debbie	0.00	No
20190604000135	Keller Debbie	0.00	No
20190604000136	Diaz Pete	44.00	No
20190604000137	De Leon Maria Ana	82.00	No
20190604000138	Keller Debbie	0.00	No
20190604000142	Castillo Elisa	0.00	No
20190604000151	Jasso Monett	82.00	No
20190604000153	Ureste Selma	40.00	No
20190604000154	Keller Debbie	0.00	No
20190604000160	De Leon Maria Ana	82.00	No
20190604000161	Leal Imelda	40.00	No
20190604000167	De Leon Maria Ana	0.00	No
20190604000168	Keller Debbie	82.00	No
20190604000172	Leal Imelda	80.00	No
20190604000177	De Leon Maria Ana	82.00	No
20190604000179	Ureste Selma	0.00	No
20190604000182	Keller Debbie	0.00	No
20190604000184	Leal Imelda	44.00	No
20190604000185	Diaz Pete	440.00	No
20190604000187	Leal Imelda	36.00	No
20190604000188	De Leon Maria Ana	82.00	No
20190604000189	Leal Imelda	40.00	No
20190604000191	Diaz Pete	44.00	No
20190604000193	Leal Imelda	44.00	No
20190604000195	Leal Imelda	60.00	No
20190604000196	De Leon Maria Ana	0.00	No
20190604000204	Leal Imelda	60.00	No
20190604000205	Keller Debbie	0.00	No
20190604000206	Leal Imelda	44.00	No
20190604000209	Diaz Pete	440.00	No
20190604000210	Leal Imelda	56.00	No
20190604000214	Leal Imelda	40.00	No
20190604000215	Leal Imelda	36.00	No
20190604000216	Diaz Pete	440.00	No
20190604000217	Leal Imelda	36.00	No
20190604000222	Salinas Rene	44.00	No
20190604000223	Salinas Rene	176.00	No
20190604000229	Jasso Monett	82.00	No
20190604000232	Ureste Selma	0.00	No
20190604000234	Castillo Elisa	144.00	No
20190604000235	Jasso Monett	82.00	No
20190604000241	De Leon Maria Ana	82.00	No
20190604000245	Jasso Monett	22.00	No
20190604000247	Gonzalez Rita	0.00	No

20190604000248	Gonzalez Rita	0.00	No
20190604000251	Keller Debbie	0.00	No
20190604000260	Jasso Monett	0.00	No
20190604000261	Jasso Monett	0.00	No
20190604000262	Leal Imelda	40.00	No
20190604000264	Keller Debbie	0.00	No
20190604000269	Keller Debbie	0.00	No
20190604000272	Jasso Monett	0.00	No
20190604000274	Jasso Monett	0.00	No
20190604000277	Castillo Elisa	0.00	No
20190604000282	Acuna Elaine	0.00	No
20190604000283	Jasso Monett	0.00	No
20190604000284	Jasso Monett	0.00	No
20190604000285	Jasso Monett	0.00	No
20190604000286	Jasso Monett	0.00	No
20190604000293	Castillo Elisa	72.00	No
20190604000294	Castillo Elisa	44.00	No
20190604000297	Keller Debbie	82.00	No
20190604000305	Gonzalez Rita	82.00	No
20190604000307	trevino belya	0.00	No
20190604000328	Ureste Selma	40.00	No
20190604000331	Gonzalez Rita	82.00	No
20190604000335	Acuna Elaine	0.00	No
20190604000337	Castillo Elisa	44.00	No
20190604000341	Jasso Monett	82.00	No
20190604000348	Keller Debbie	82.00	No
20190604000352	De Leon Maria Ana	82.00	No
20190604000360	Diaz Pete	0.00	No
20190604000363	De Leon Maria Ana	82.00	No
20190604000365	Diaz Pete	36.00	No
20190604000367	Ureste Selma	44.00	No
20190604000368	trevino belya	0.00	No
20190604000369	Diaz Pete	40.00	No
20190604000370	Castillo Elisa	0.00	No
20190604000371	Acuna Elaine	0.00	No
20190604000382	Castillo Elisa	128.00	No
20190604000387	Rivera Tania	0.00	No
20190604000388	Jasso Monett	82.00	No
20190605000010	Gonzalez Rita	82.00	No
20190605000028	Keller Debbie	0.00	No
20190605000030	Diaz Pete	28.00	No
20190605000038	Diaz Pete	48.00	No
20190605000039	Jasso Monett	0.00	No
20190605000041	Keller Debbie	0.00	No
20190605000042	Jasso Monett	0.00	No
20190605000044	Keller Debbie	0.00	No
20190605000050	Jasso Monett	0.00	No
20190605000052	Keller Debbie	0.00	No
20190605000053	Jasso Monett	0.00	No
20190605000055	Keller Debbie	0.00	No
20190605000056	Jasso Monett	0.00	No
20190605000058	Jasso Monett	0.00	No
20190605000059	Ybarra Velma	0.00	No
20190605000060	Jasso Monett	0.00	No
20190605000061	Ybarra Velma	0.00	No
20190605000062	Keller Debbie	82.00	No
20190605000065	Ybarra Velma	0.00	No

20190605000067	Ybarra Velma	0.00	No
20190605000070	Jasso Monett	0.00	No
20190605000071	Ybarra Velma	0.00	No
20190605000072	Jasso Monett	0.00	No
20190605000074	Jasso Monett	0.00	No
20190605000075	Ybarra Velma	0.00	No
20190605000079	Jasso Monett	0.00	No
20190605000080	Ureste Selma	44.00	No
20190605000081	Rivera Sandra	82.00	No
20190605000082	Ybarra Velma	0.00	No
20190605000083	Keller Debbie	0.00	No
20190605000084	Jasso Monett	0.00	No
20190605000085	Ureste Selma	48.00	No
20190605000086	Jasso Monett	0.00	No
20190605000087	Diaz Pete	396.00	No
20190605000088	Jasso Monett	0.00	No
20190605000091	Ybarra Velma	0.00	No
20190605000092	Ybarra Velma	0.00	No
20190605000094	Keller Debbie	0.00	No
20190605000095	Gonzalez Rita	82.00	No
20190605000097	Ureste Selma	0.00	No
20190605000101	**System Generated**	0.00	No
20190605000106	**System Generated**	0.00	No
20190605000111	Keller Debbie	0.00	No
20190605000113	Rivera Sandra	0.00	No
20190605000114	Castillo Elisa	36.00	No
20190605000121	Leal Imelda	180.00	No
20190605000123	Rivera Sandra	82.00	No
20190605000124	Diaz Pete	0.00	No
20190605000126	Castillo Elisa	40.00	No
20190605000127	**System Generated**	0.00	No
20190605000128	Ureste Selma	88.00	No
20190605000131	Keller Debbie	0.00	No
20190605000134	**System Generated**	0.00	No
20190605000135	Keller Debbie	0.00	No
20190605000139	**System Generated**	0.00	No
20190605000141	Rivera Sandra	82.00	No
20190605000142	Diaz Pete	360.00	No
20190605000148	**System Generated**	0.00	No
20190605000149	Ureste Selma	44.00	No
20190605000153	Acuna Elaine	0.00	No
20190605000157	**System Generated**	0.00	No
20190605000161	Keller Debbie	0.00	No
20190605000162	Diaz Pete	252.00	No
20190605000163	Keller Debbie	0.00	No
20190605000164	Rivera Sandra	82.00	No
20190605000167	Acuna Elaine	0.00	No
20190605000168	Diaz Pete	120.00	No
20190605000174	Diaz Pete	40.00	No
20190605000175	Keller Debbie	22.00	No
20190605000179	Cantu Manny	40.00	No
20190605000181	Diaz Pete	33.00	No
20190605000183	Keller Debbie	82.00	No
20190605000190	trevino belya	0.00	No
20190605000193	Keller Debbie	82.00	No
20190605000194	trevino belya	0.00	No
20190605000199	Cantu Manny	36.00	No

20190605000200	Gonzalez Rita	22.00	No
20190605000202	Jasso Monett	0.00	No
20190605000205	Rivera Sandra	82.00	No
20190605000212	Jasso Monett	82.00	No
20190605000215	Acuna Elaine	0.00	No
20190605000218	trevino belya	0.00	No
20190605000219	Ureste Selma	76.00	No
20190605000221	**System Generated**	0.00	No
20190605000224	**System Generated**	0.00	No
20190605000226	Ureste Selma	0.00	No
20190605000229	Rivera Sandra	82.00	No
20190605000238	Ureste Selma	40.00	No
20190605000240	Rivera Sandra	82.00	No
20190605000241	Jasso Monett	82.00	No
20190605000243	Salinas Rene	40.00	No
20190605000244	Castillo Elisa	60.00	No
20190605000247	Castillo Elisa	40.00	No
20190605000251	**System Generated**	0.00	No
20190605000259	Cantu Manny	48.00	No
20190605000265	**System Generated**	0.00	No
20190605000268	Diaz Pete	36.00	No
20190605000269	Leal Imelda	44.00	No
20190605000274	**System Generated**	0.00	No
20190605000275	Castillo Elisa	36.00	No
20190605000283	Castillo Elisa	40.00	No
20190605000286	Jasso Monett	82.00	No
20190605000293	Leal Imelda	100.00	No
20190605000295	Keller Debbie	0.00	No
20190605000296	**System Generated**	0.00	No
20190605000304	**System Generated**	0.00	No
20190605000305	**System Generated**	0.00	No
20190605000307	Rivera Sandra	0.00	No
20190605000308	Ureste Selma	40.00	No
20190605000310	Diaz Pete	0.00	No
20190605000316	**System Generated**	0.00	No
20190605000317	Gonzalez Rita	0.00	No
20190605000322	Rivera Tania	0.00	No
20190605000329	Jasso Monett	0.00	No
20190605000332	Rivera Sandra	0.00	No
20190605000335	Gonzalez Rita	82.00	No
20190605000351	Acuna Elaine	0.00	No
20190605000359	**System Generated**	0.00	No
20190605000365	**System Generated**	0.00	No
20190605000368	Keller Debbie	0.00	No
20190605000377	Rivera Sandra	82.00	No
20190605000381	**System Generated**	0.00	No
20190605000383	Castillo Elisa	0.00	No
20190605000388	Leal Imelda	0.00	No
20190605000390	Diaz Pete	0.00	No
20190606000006	Keller Debbie	0.00	No
20190606000007	De Leon Maria Ana	82.00	No
20190606000009	**System Generated**	0.00	No
20190606000023	**System Generated**	0.00	No
20190606000024	Keller Debbie	0.00	No
20190606000027	Keller Debbie	0.00	No
20190606000028	Keller Debbie	0.00	No
20190606000029	Castillo Elisa	0.00	No

20190606000030	Castillo Elisa	0.00	No
20190606000031	**System Generated**	0.00	No
20190606000032	De Leon Maria Ana	82.00	No
20190606000034	Keller Debbie	82.00	No
20190606000037	**System Generated**	0.00	No
20190606000049	Jasso Monett	0.00	No
20190606000052	Jasso Monett	0.00	No
20190606000053	Keller Debbie	82.00	No
20190606000056	Jasso Monett	0.00	No
20190606000060	Jasso Monett	82.00	No
20190606000062	Jasso Monett	0.00	No
20190606000064	Keller Debbie	0.00	No
20190606000073	Ureste Selma	128.00	No
20190606000074	Keller Debbie	0.00	No
20190606000075	Diaz Pete	44.00	No
20190606000077	Keller Debbie	0.00	No
20190606000078	De Leon Maria Ana	82.00	No
20190606000079	Keller Debbie	0.00	No
20190606000082	Keller Debbie	0.00	No
20190606000083	Keller Debbie	0.00	No
20190606000085	Keller Debbie	0.00	No
20190606000088	Keller Debbie	0.00	No
20190606000089	Castillo Elisa	40.00	No
20190606000091	Keller Debbie	0.00	No
20190606000092	Keller Debbie	0.00	No
20190606000094	Keller Debbie	0.00	No
20190606000095	Ureste Selma	44.00	No
20190606000101	Keller Debbie	0.00	No
20190606000104	Keller Debbie	0.00	No
20190606000105	Keller Debbie	0.00	No
20190606000106	Keller Debbie	0.00	No
20190606000109	Jasso Monett	0.00	No
20190606000111	Leal Imelda	112.00	No
20190606000112	Keller Debbie	0.00	No
20190606000114	Diaz Pete	40.00	No
20190606000116	Keller Debbie	0.00	No
20190606000117	Keller Debbie	0.00	No
20190606000118	De Leon Maria Ana	82.00	No
20190606000121	Keller Debbie	82.00	No
20190606000125	Rivera Tania	0.00	No
20190606000135	Ureste Selma	44.00	No
20190606000136	Jasso Monett	0.00	No
20190606000139	De Leon Maria Ana	82.00	No
20190606000143	Diaz Pete	64.00	No
20190606000151	De Leon Maria Ana	82.00	No
20190606000154	Diaz Pete	52.00	No
20190606000161	Leal Imelda	52.00	No
20190606000166	Keller Debbie	82.00	No
20190606000167	Diaz Pete	88.00	No
20190606000173	De Leon Maria Ana	82.00	No
20190606000174	Keller Debbie	82.00	No
20190606000175	Diaz Pete	0.00	No
20190606000182	Jasso Monett	0.00	No
20190606000183	Cantu Manny	128.00	No
20190606000186	Castillo Elisa	40.00	No
20190606000189	Ureste Selma	36.00	No
20190606000191	Jasso Monett	82.00	No

20190606000210	Rivera Sandra	82.00	No
20190606000217	De Leon Maria Ana	82.00	No
20190606000225	Ureste Selma	36.00	No
20190606000227	Keller Debbie	0.00	No
20190606000230	Jasso Monett	0.00	No
20190606000235	De Leon Maria Ana	82.00	No
20190606000236	Keller Debbie	82.00	No
20190606000239	Rivera Sandra	0.00	No
20190606000249	De Leon Maria Ana	82.00	No
20190606000253	Ureste Selma	40.00	No
20190606000257	Keller Debbie	82.00	No
20190606000258	Jasso Monett	82.00	No
20190606000262	De Leon Maria Ana	82.00	No
20190606000270	Diaz Pete	68.00	No
20190606000271	De Leon Maria Ana	0.00	No
20190606000277	Rivera Sandra	82.00	No
20190606000278	Leal Imelda	104.00	No
20190606000283	Castillo Elisa	0.00	No
20190606000285	Jasso Monett	82.00	No
20190606000286	Ureste Selma	48.00	No
20190606000287	Leal Imelda	44.00	No
20190606000290	Keller Debbie	82.00	No
20190606000292	trevino belya	0.00	No
20190606000293	trevino belya	0.00	No
20190606000295	Keller Debbie	0.00	No
20190606000297	Diaz Pete	80.00	No
20190606000301	Jasso Monett	0.00	No
20190606000305	Ureste Selma	40.00	No
20190606000311	Ureste Selma	48.00	No
20190606000314	Jasso Monett	0.00	No
20190606000319	Ureste Selma	108.00	No
20190606000321	Keller Debbie	0.00	No
20190606000326	Rivera Sandra	0.00	No
20190606000331	Castillo Elisa	0.00	No
20190606000334	Leal Imelda	120.00	No
20190606000337	Cantu Manny	0.00	No
20190606000339	Salinas Rene	40.00	No
20190606000356	Castillo Elisa	0.00	No
20190606000361	Leal Imelda	0.00	No
20190607000013	Leal Imelda	0.00	No
20190607000016	Diaz Pete	0.00	No
20190607000027	**System Generated**	0.00	No
20190607000032	De Leon Maria Ana	82.00	No
20190607000034	Gonzalez Rita	82.00	No
20190607000037	**System Generated**	0.00	No
20190607000052	Jasso Monett	0.00	No
20190607000057	Leal Imelda	0.00	No
20190607000062	Jasso Monett	0.00	No
20190607000064	Keller Debbie	0.00	No
20190607000068	De Leon Maria Ana	22.00	No
20190607000072	Gonzalez Rita	82.00	No
20190607000078	Gonzalez Rita	82.00	No
20190607000079	Ureste Selma	341.75	No
20190607000080	**System Generated**	0.00	No
20190607000081	De Leon Maria Ana	82.00	No
20190607000083	Castillo Elisa	36.00	No
20190607000087	Leal Imelda	36.00	No

20190607000089	Jasso Monett	22.00	No
20190607000092	Diaz Pete	36.00	No
20190607000095	Keller Debbie	82.00	No
20190607000104	Cantu Manny	0.00	No
20190607000106	Ureste Selma	36.00	No
20190607000107	Diaz Pete	0.00	No
20190607000111	De Leon Maria Ana	82.00	No
20190607000115	Leal Imelda	36.00	No
20190607000119	Leal Imelda	36.00	No
20190607000121	**System Generated**	0.00	No
20190607000122	Castillo Elisa	0.00	No
20190607000123	Castillo Elisa	0.00	No
20190607000124	Castillo Elisa	0.00	No
20190607000128	Ureste Selma	48.00	No
20190607000132	Cantu Manny	36.00	No
20190607000137	**System Generated**	0.00	No
20190607000140	Cantu Manny	40.00	No
20190607000144	trevino belya	0.00	No
20190607000145	Jasso Monett	0.00	No
20190607000147	Ureste Selma	172.00	No
20190607000148	De Leon Maria Ana	22.00	No
20190607000151	Cantu Manny	40.00	No
20190607000153	Keller Debbie	0.00	No
20190607000156	Keller Debbie	82.00	No
20190607000162	Leal Imelda	68.00	No
20190607000165	Diaz Pete	36.00	No
20190607000166	Diaz Pete	104.00	No
20190607000167	Diaz Pete	44.00	No
20190607000168	Diaz Pete	40.00	No
20190607000169	De Leon Maria Ana	22.00	No
20190607000170	Keller Debbie	0.00	No
20190607000176	De Leon Maria Ana	82.00	No
20190607000180	Cantu Manny	88.00	No
20190607000186	Rivera Tania	0.00	No
20190607000187	Diaz Pete	0.00	No
20190607000188	Keller Debbie	0.00	No
20190607000189	Keller Debbie	0.00	No
20190607000204	Ureste Selma	40.00	No
20190607000207	Salinas Rene	52.00	No
20190607000208	Salinas Rene	0.00	No
20190607000212	Ureste Selma	40.00	No
20190607000214	Ureste Selma	0.00	No
20190607000215	Jasso Monett	82.00	No
20190607000217	Ureste Selma	0.00	No
20190607000219	Gonzalez Rita	22.00	No
20190607000220	Ureste Selma	0.00	No
20190607000221	Castillo Elisa	40.00	No
20190607000222	Jasso Monett	82.00	No
20190607000227	Keller Debbie	0.00	No
20190607000229	Keller Debbie	0.00	No
20190607000232	Salinas Rene	40.00	No
20190607000235	Castillo Elisa	40.00	No
20190607000239	De Leon Maria Ana	82.00	No
20190607000240	Diaz Pete	40.00	No
20190607000244	Diaz Pete	84.00	No
20190607000245	Cantu Manny	112.00	No
20190607000246	Jasso Monett	82.00	No

20190607000247	Diaz Pete	0.00	No
20190607000252	trevino belya	0.00	No
20190607000255	Ureste Selma	80.00	No
20190607000263	Diaz Pete	36.00	No
20190607000265	Gonzalez Rita	82.00	No
20190607000266	Cantu Manny	36.00	No
20190607000267	Diaz Pete	288.00	No
20190607000269	Leal Imelda	0.00	No
20190607000270	Diaz Pete	40.00	No
20190607000271	Ureste Selma	36.00	No
20190607000273	Keller Debbie	0.00	No
20190607000275	De Leon Maria Ana	82.00	No
20190607000276	Salinas Rene	48.00	No
20190607000279	Ureste Selma	88.00	No
20190607000280	Jasso Monett	0.00	No
20190607000287	Jasso Monett	0.00	No
20190607000289	Rivera Tania	0.00	No
20190607000294	Gonzalez Rita	82.00	No
20190607000306	Ureste Selma	0.00	No
20190607000309	Diaz Pete	0.00	No
20190607000311	Jasso Monett	0.00	No
20190607000313	Castillo Elisa	40.00	No
20190607000314	Gonzalez Rita	82.00	No
20190607000318	Keller Debbie	82.00	No
20190607000323	Diaz Pete	0.00	No
20190607000328	Diaz Pete	0.00	No
20190607000338	Diaz Pete	44.00	No
20190607000343	Diaz Pete	0.00	No
20190607000345	Rivera Tania	0.00	No
20190610000004	Rivera Sandra	0.00	No
20190610000006	De Leon Maria Ana	82.00	No
20190610000016	Ureste Selma	44.00	No
20190610000018	Rivera Sandra	0.00	No
20190610000019	Jasso Monett	0.00	No
20190610000025	Keller Debbie	0.00	No
20190610000027	Diaz Pete	44.00	No
20190610000028	De Leon Maria Ana	82.00	No
20190610000030	Salinas Rene	0.00	No
20190610000031	Salinas Rene	0.00	No
20190610000032	Salinas Rene	0.00	No
20190610000033	Ureste Selma	44.00	No
20190610000037	Salinas Rene	0.00	No
20190610000038	Leal Imelda	36.00	No
20190610000041	Castillo Elisa	0.00	No
20190610000044	Gonzalez Rita	22.00	No
20190610000045	Jasso Monett	0.00	No
20190610000050	Cantu Manny	0.00	No
20190610000052	Rivera Sandra	0.00	No
20190610000061	Ramos Gilbert	44.00	No
20190610000063	Diaz Pete	44.00	No
20190610000067	Salinas Rene	0.00	No
20190610000072	Jasso Monett	0.00	No
20190610000073	Castillo Elisa	0.00	No
20190610000074	Acuna Elaine	0.00	No
20190610000077	Ureste Selma	36.00	No
20190610000080	Jasso Monett	0.00	No
20190610000082	Rivera Tania	0.00	No

20190610000083	Jasso Monett	0.00	No
20190610000084	Leal Imelda	41.25	No
20190610000085	Jasso Monett	0.00	No
20190610000088	Jasso Monett	0.00	No
20190610000089	Ramos Gilbert	60.00	No
20190610000090	Jasso Monett	0.00	No
20190610000092	Ureste Selma	0.00	No
20190610000093	Jasso Monett	0.00	No
20190610000095	Diaz Pete	40.00	No
20190610000099	Jasso Monett	0.00	No
20190610000101	Jasso Monett	0.00	No
20190610000108	Gonzalez Rita	82.00	No
20190610000114	De Leon Maria Ana	82.00	No
20190610000115	Rivera Sandra	82.00	No
20190610000124	trevino belya	0.00	No
20190610000128	Rivera Sandra	22.00	No
20190610000130	Diaz Pete	28.00	No
20190610000138	Gonzalez Rita	82.00	No
20190610000142	Diaz Pete	40.00	No
20190610000143	De Leon Maria Ana	0.00	No
20190610000150	Keller Debbie	0.00	No
20190610000152	Rivera Sandra	0.00	No
20190610000164	Diaz Pete	44.00	No
20190610000167	Leal Imelda	52.00	No
20190610000170	Keller Debbie	82.00	No
20190610000171	De Leon Maria Ana	82.00	No
20190610000180	Diaz Pete	36.00	No
20190610000181	Leal Imelda	36.00	No
20190610000182	Diaz Pete	36.00	No
20190610000188	Acuna Elaine	0.00	No
20190610000189	Ybarra Velma	0.00	No
20190610000193	Gonzalez Rita	82.00	No
20190610000196	Leal Imelda	40.00	No
20190610000197	Leal Imelda	40.00	No
20190610000198	Diaz Pete	36.00	No
20190610000199	Keller Debbie	82.00	No
20190610000200	Leal Imelda	92.00	No
20190610000202	Leal Imelda	184.00	No
20190610000203	Diaz Pete	36.00	No
20190610000204	De Leon Maria Ana	22.00	No
20190610000205	Leal Imelda	40.00	No
20190610000211	Diaz Pete	44.00	No
20190610000214	Keller Debbie	82.00	No
20190610000215	Leal Imelda	40.00	No
20190610000217	Jasso Monett	0.00	No
20190610000222	Castillo Elisa	68.00	No
20190610000227	Rivera Sandra	82.00	No
20190610000229	Ureste Selma	0.00	No
20190610000231	Rivera Sandra	82.00	No
20190610000233	Salinas Rene	40.00	No
20190610000234	Ureste Selma	40.00	No
20190610000241	Jasso Monett	82.00	No
20190610000244	Ureste Selma	44.00	No
20190610000245	Rivera Tania	0.00	No
20190610000246	Gonzalez Rita	82.00	No
20190610000251	Ureste Selma	40.00	No
20190610000252	Gonzalez Rita	82.00	No

20190610000253	Rivera Tania	0.00	No
20190610000254	Jasso Monett	82.00	No
20190610000255	Rivera Sandra	82.00	No
20190610000257	Diaz Pete	120.00	No
20190610000258	Rivera Tania	0.00	No
20190610000262	De Leon Maria Ana	82.00	No
20190610000278	De Leon Maria Ana	0.00	No
20190610000284	Diaz Pete	40.00	No
20190610000287	Diaz Pete	36.00	No
20190610000293	Acuna Elaine	0.00	No
20190610000294	Diaz Pete	40.00	No
20190610000295	De Leon Maria Ana	82.00	No
20190610000298	Castillo Elisa	240.75	No
20190610000299	Diaz Pete	36.00	No
20190610000302	De Leon Maria Ana	82.00	No
20190610000303	Leal Imelda	36.00	No
20190610000304	Gonzalez Rita	82.00	No
20190610000305	Rivera Sandra	82.00	No
20190610000310	Keller Debbie	82.00	No
20190610000311	Gonzalez Rita	82.00	No
20190610000312	De Leon Maria Ana	82.00	No
20190610000314	Leal Imelda	48.00	No
20190610000318	Keller Debbie	82.00	No
20190610000320	De Leon Maria Ana	82.00	No
20190610000323	Ramos Gilbert	36.00	No
20190610000324	Gonzalez Rita	82.00	No
20190610000329	Keller Debbie	0.00	No
20190610000331	De Leon Maria Ana	82.00	No
20190610000333	Ureste Selma	36.00	No
20190610000334	Castillo Elisa	52.00	No
20190610000343	Ureste Selma	40.00	No
20190610000344	Rivera Sandra	0.00	No
20190610000347	Salinas Rene	0.00	No
20190610000350	Ureste Selma	36.00	No
20190610000351	Leal Imelda	36.00	No
20190610000357	Diaz Pete	52.00	No
20190610000359	Rivera Sandra	0.00	No
20190610000362	Ureste Selma	48.00	No
20190610000366	Keller Debbie	0.00	No
20190610000367	Keller Debbie	0.00	No
20190610000370	Ureste Selma	36.00	No
20190610000374	Salinas Rene	36.00	No
20190610000375	Ureste Selma	64.00	No
20190610000379	Ramos Gilbert	100.00	No
20190610000380	Diaz Pete	40.00	No
20190610000381	Ureste Selma	36.00	No
20190610000382	Keller Debbie	0.00	No
20190610000384	Keller Debbie	0.00	No
20190610000385	Gonzalez Rita	82.00	No
20190610000389	Ureste Selma	36.00	No
20190610000390	De Leon Maria Ana	0.00	No
20190610000401	Rivera Tania	0.00	No
20190610000405	Gonzalez Rita	82.00	No
20190610000417	Ureste Selma	76.00	No
20190610000422	Ureste Selma	40.00	No
20190610000424	Keller Debbie	82.00	No
20190610000431	Castillo Elisa	0.00	No

20190610000433	Leal Imelda	0.00	No
20190610000434	Diaz Pete	0.00	No
20190611000006	Castillo Elisa	0.00	No
20190611000007	Keller Debbie	0.00	No
20190611000008	Leal Imelda	0.00	No
20190611000010	Keller Debbie	22.00	No
20190611000011	Ureste Selma	40.00	No
20190611000012	Leal Imelda	0.00	No
20190611000019	Ureste Selma	40.00	No
20190611000021	Ureste Selma	40.00	No
20190611000023	Ramos Gilbert	120.00	No
20190611000028	De Leon Maria Ana	0.00	No
20190611000029	Ureste Selma	0.00	No
20190611000031	**System Generated**	0.00	No
20190611000032	**System Generated**	0.00	No
20190611000033	Diaz Pete	40.00	No
20190611000034	Rivera Sandra	0.00	No
20190611000035	**System Generated**	0.00	No
20190611000036	**System Generated**	0.00	No
20190611000037	Leal Imelda	40.00	No
20190611000038	Ramos Gilbert	36.00	No
20190611000040	Ramos Gilbert	36.00	No
20190611000041	Ureste Selma	44.00	No
20190611000045	Leal Imelda	0.00	No
20190611000047	De Leon Maria Ana	82.00	No
20190611000049	Diaz Pete	40.00	No
20190611000052	Diaz Pete	40.00	No
20190611000053	Leal Imelda	68.00	No
20190611000055	Keller Debbie	0.00	No
20190611000056	Rivera Sandra	0.00	No
20190611000058	Gonzalez Rita	82.00	No
20190611000060	**System Generated**	0.00	No
20190611000062	**System Generated**	0.00	No
20190611000063	**System Generated**	0.00	No
20190611000068	**System Generated**	0.00	No
20190611000069	Ureste Selma	36.00	No
20190611000070	**System Generated**	0.00	No
20190611000071	Ramos Gilbert	36.00	No
20190611000072	**System Generated**	0.00	No
20190611000073	**System Generated**	0.00	No
20190611000074	**System Generated**	0.00	No
20190611000075	**System Generated**	0.00	No
20190611000076	**System Generated**	0.00	No
20190611000077	**System Generated**	0.00	No
20190611000078	**System Generated**	0.00	No
20190611000079	**System Generated**	0.00	No
20190611000080	**System Generated**	0.00	No
20190611000081	Ramos Gilbert	36.00	No
20190611000083	Ramos Gilbert	36.00	No
20190611000087	Diaz Pete	0.00	No
20190611000092	Ramos Gilbert	40.00	No
20190611000096	Ramos Gilbert	108.00	No
20190611000098	Rivera Sandra	82.00	No
20190611000100	Cantu Manny	0.00	No
20190611000105	De Leon Maria Ana	22.00	No
20190611000106	Gonzalez Rita	22.00	No
20190611000111	Leal Imelda	52.00	No

20190611000114	Rivera Sandra	82.00	No
20190611000122	Ureste Selma	36.00	No
20190611000124	Leal Imelda	100.00	No
20190611000125	Ramos Gilbert	288.00	No
20190611000128	Ureste Selma	36.00	No
20190611000129	De Leon Maria Ana	82.00	No
20190611000132	Leal Imelda	0.00	No
20190611000135	Keller Debbie	0.00	No
20190611000137	Keller Debbie	0.00	No
20190611000140	Keller Debbie	0.00	No
20190611000143	Rivera Sandra	82.00	No
20190611000149	Cantu Manny	0.00	No
20190611000155	Keller Debbie	0.00	No
20190611000158	Ureste Selma	40.00	No
20190611000163	Leal Imelda	80.00	No
20190611000164	Castillo Elisa	0.00	No
20190611000168	Castillo Elisa	0.00	No
20190611000171	Castillo Elisa	36.00	No
20190611000175	Castillo Elisa	0.00	No
20190611000177	Rivera Sandra	82.00	No
20190611000178	Cantu Manny	0.00	No
20190611000179	Castillo Elisa	0.00	No
20190611000181	Castillo Elisa	0.00	No
20190611000183	Castillo Elisa	0.00	No
20190611000185	De Leon Maria Ana	82.00	No
20190611000190	Castillo Elisa	0.00	No
20190611000191	Diaz Pete	48.00	No
20190611000196	De Leon Maria Ana	0.00	No
20190611000202	Diaz Pete	48.00	No
20190611000210	De Leon Maria Ana	82.00	No
20190611000224	Jasso Monett	82.00	No
20190611000227	Diaz Pete	128.00	No
20190611000228	Ureste Selma	40.00	No
20190611000232	Ureste Selma	44.00	No
20190611000234	Rivera Sandra	82.00	No
20190611000252	Gonzalez Rita	82.00	No
20190611000256	Castillo Elisa	0.00	No
20190611000260	**System Generated**	0.00	No
20190611000278	Rivera Sandra	0.00	No
20190611000279	Acuna Elaine	0.00	No
20190611000283	De Leon Maria Ana	82.00	No
20190611000284	Castillo Elisa	0.00	No
20190611000287	Rivera Sandra	0.00	No
20190611000299	Gonzalez Rita	82.00	No
20190611000301	Diaz Pete	0.00	No
20190611000307	Castillo Elisa	0.00	No
20190611000308	Acuna Elaine	0.00	No
20190611000312	De Leon Maria Ana	82.00	No
20190611000314	Gonzalez Rita	82.00	No
20190611000316	Rivera Sandra	0.00	No
20190611000318	Rivera Sandra	0.00	No
20190611000320	Castillo Elisa	0.00	No
20190611000326	Leal Imelda	80.00	No
20190611000327	trevino belya	0.00	No
20190611000334	Ramos Gilbert	96.00	No
20190611000342	De Leon Maria Ana	82.00	No
20190611000344	Gonzalez Rita	82.00	No

20190611000345	Leal Imelda	80.00	No
20190611000348	Ureste Selma	72.00	No
20190611000359	Diaz Pete	88.00	No
20190611000365	Ureste Selma	0.00	No
20190611000370	Cantu Manny	0.00	No
20190611000371	Diaz Pete	0.00	No
20190611000382	Castillo Elisa	0.00	No
20190611000386	Castillo Elisa	0.00	No
20190611000394	Castillo Elisa	0.00	No
20190611000395	Cantu Manny	0.00	No
20190611000397	Ramos Gilbert	44.00	No
20190611000398	Castillo Elisa	0.00	No
20190611000399	Cantu Manny	0.00	No
20190611000406	Castillo Elisa	0.00	No
20190612000008	Diaz Pete	44.00	No
20190612000013	Ureste Selma	0.00	No
20190612000021	Cantu Manny	96.00	No
20190612000023	Leal Imelda	112.00	No
20190612000025	Diaz Pete	0.00	No
20190612000026	Keller Debbie	0.00	No
20190612000027	Diaz Pete	40.00	No
20190612000034	Ureste Selma	40.00	No
20190612000039	Gonzalez Rita	0.00	No
20190612000047	Rivera Sandra	0.00	No
20190612000049	Diaz Pete	0.00	No
20190612000051	Rivera Sandra	0.00	No
20190612000056	trevino belya	0.00	No
20190612000067	Rivera Sandra	0.00	No
20190612000069	Rivera Tania	0.00	No
20190612000073	Ureste Selma	40.00	No
20190612000076	Cantu Manny	0.00	No
20190612000079	Rivera Sandra	0.00	No
20190612000080	Acuna Elaine	0.00	No
20190612000083	Rivera Sandra	82.00	No
20190612000086	Rivera Sandra	0.00	No
20190612000089	Acuna Elaine	0.00	No
20190612000091	Gonzalez Rita	82.00	No
20190612000098	Acuna Elaine	0.00	No
20190612000102	Cantu Manny	0.00	No
20190612000103	De Leon Maria Ana	82.00	No
20190612000105	Rivera Sandra	0.00	No
20190612000110	Rivera Sandra	0.00	No
20190612000113	Rivera Sandra	0.00	No
20190612000114	Ramos Gilbert	0.00	No
20190612000116	Ramos Gilbert	0.00	No
20190612000119	Gonzalez Rita	82.00	No
20190612000122	Castillo Elisa	40.00	No
20190612000124	Diaz Pete	80.00	No
20190612000127	Leal Imelda	36.00	No
20190612000129	Rivera Sandra	82.00	No
20190612000131	Castillo Elisa	36.00	No
20190612000136	Ramos Gilbert	108.00	No
20190612000138	Rivera Sandra	0.00	No
20190612000141	Diaz Pete	40.00	No
20190612000145	Keller Debbie	0.00	No
20190612000146	Keller Debbie	0.00	No
20190612000147	Keller Debbie	0.00	No

20190612000148	Keller Debbie	0.00	No
20190612000149	Keller Debbie	0.00	No
20190612000150	Keller Debbie	0.00	No
20190612000152	Keller Debbie	0.00	No
20190612000153	Ramos Gilbert	36.00	No
20190612000155	Keller Debbie	0.00	No
20190612000156	Keller Debbie	0.00	No
20190612000157	Keller Debbie	0.00	No
20190612000158	Keller Debbie	0.00	No
20190612000159	Keller Debbie	0.00	No
20190612000160	Keller Debbie	0.00	No
20190612000161	Keller Debbie	0.00	No
20190612000162	Keller Debbie	0.00	No
20190612000163	Keller Debbie	0.00	No
20190612000164	Keller Debbie	0.00	No
20190612000166	De Leon Maria Ana	0.00	No
20190612000168	Keller Debbie	22.00	No
20190612000172	Keller Debbie	0.00	No
20190612000173	Keller Debbie	0.00	No
20190612000177	Acuna Elaine	0.00	No
20190612000178	Cantu Manny	0.00	No
20190612000179	Leal Imelda	40.00	No
20190612000180	Cantu Manny	0.00	No
20190612000183	Keller Debbie	82.00	No
20190612000184	Acuna Elaine	0.00	No
20190612000185	Jasso Monett	0.00	No
20190612000197	Castillo Elisa	0.00	No
20190612000198	Jasso Monett	82.00	No
20190612000204	Rivera Tania	0.00	No
20190612000208	Gonzalez Rita	82.00	No
20190612000211	Ureste Selma	0.00	No
20190612000215	Rivera Sandra	0.00	No
20190612000217	Gonzalez Rita	82.00	No
20190612000219	Ramos Gilbert	36.00	No
20190612000220	Salinas Rene	40.00	No
20190612000221	Ureste Selma	36.00	No
20190612000225	Castillo Elisa	80.00	No
20190612000226	Ramos Gilbert	40.00	No
20190612000232	Rivera Sandra	0.00	No
20190612000234	Keller Debbie	0.00	No
20190612000237	De Leon Maria Ana	82.00	No
20190612000238	Diaz Pete	40.00	No
20190612000242	Diaz Pete	0.00	No
20190612000245	Keller Debbie	0.00	No
20190612000246	Keller Debbie	0.00	No
20190612000247	Keller Debbie	0.00	No
20190612000250	Keller Debbie	0.00	No
20190612000251	Keller Debbie	0.00	No
20190612000252	Leal Imelda	104.00	No
20190612000254	Keller Debbie	0.00	No
20190612000255	Keller Debbie	0.00	No
20190612000259	Keller Debbie	0.00	No
20190612000260	Keller Debbie	0.00	No
20190612000262	Keller Debbie	0.00	No
20190612000264	Keller Debbie	0.00	No
20190612000265	Keller Debbie	0.00	No
20190612000266	Keller Debbie	0.00	No

20190612000268	Keller Debbie	0.00	No
20190612000271	Keller Debbie	0.00	No
20190612000272	Diaz Pete	36.00	No
20190612000276	Keller Debbie	0.00	No
20190612000280	Keller Debbie	0.00	No
20190612000281	Keller Debbie	0.00	No
20190612000283	Keller Debbie	0.00	No
20190612000285	Rivera Sandra	0.00	No
20190612000286	Keller Debbie	0.00	No
20190612000288	Diaz Pete	0.00	No
20190612000290	De Leon Maria Ana	0.00	No
20190612000293	**System Generated**	0.00	No
20190612000294	**System Generated**	0.00	No
20190612000295	**System Generated**	0.00	No
20190612000301	Rivera Sandra	82.00	No
20190612000316	Rivera Sandra	0.00	No
20190612000318	Rivera Sandra	0.00	No
20190612000320	Keller Debbie	0.00	No
20190612000326	De Leon Maria Ana	22.00	No
20190612000334	Diaz Pete	108.00	No
20190612000341	Rivera Sandra	0.00	No
20190612000342	Diaz Pete	0.00	No
20190612000343	Rivera Sandra	0.00	No
20190612000345	Rivera Sandra	0.00	No
20190612000351	De Leon Maria Ana	82.00	No
20190612000355	Cantu Manny	0.00	No
20190612000362	trevino belya	0.00	No
20190612000369	De Leon Maria Ana	82.00	No
20190612000375	Castillo Elisa	0.00	No
20190612000376	De Leon Maria Ana	22.00	No
20190613000003	Keller Debbie	0.00	No
20190613000004	Keller Debbie	0.00	No
20190613000005	Rivera Sandra	0.00	No
20190613000007	Diaz Pete	0.00	No
20190613000011	Keller Debbie	0.00	No
20190613000012	Keller Debbie	0.00	No
20190613000014	Rivera Sandra	0.00	No
20190613000016	Rivera Sandra	0.00	No
20190613000017	Keller Debbie	0.00	No
20190613000018	**System Generated**	0.00	No
20190613000023	Keller Debbie	0.00	No
20190613000024	Rivera Tania	0.00	No
20190613000025	Keller Debbie	0.00	No
20190613000026	Keller Debbie	0.00	No
20190613000030	Gonzalez Rita	0.00	No
20190613000033	Gonzalez Rita	0.00	No
20190613000036	Keller Debbie	0.00	No
20190613000038	Gonzalez Rita	0.00	No
20190613000040	Keller Debbie	0.00	No
20190613000041	Gonzalez Rita	0.00	No
20190613000042	Rivera Sandra	0.00	No
20190613000043	Keller Debbie	0.00	No
20190613000047	Gonzalez Rita	0.00	No
20190613000048	Gonzalez Rita	0.00	No
20190613000049	Rivera Sandra	0.00	No
20190613000050	De Leon Maria Ana	0.00	No
20190613000051	Keller Debbie	0.00	No

20190613000052	De Leon Maria Ana	0.00	No
20190613000053	Gonzalez Rita	0.00	No
20190613000054	De Leon Maria Ana	0.00	No
20190613000057	Diaz Pete	52.00	No
20190613000059	Rivera Sandra	0.00	No
20190613000060	Gonzalez Rita	0.00	No
20190613000061	Keller Debbie	0.00	No
20190613000062	Rivera Sandra	0.00	No
20190613000063	De Leon Maria Ana	0.00	No
20190613000065	Rivera Sandra	0.00	No
20190613000066	Gonzalez Rita	0.00	No
20190613000073	Gonzalez Rita	0.00	No
20190613000084	Keller Debbie	0.00	No
20190613000086	Gonzalez Rita	0.00	No
20190613000091	De Leon Maria Ana	82.00	No
20190613000092	Gonzalez Rita	0.00	No
20190613000094	Rivera Sandra	0.00	No
20190613000100	Rivera Sandra	0.00	No
20190613000101	Ramos Gilbert	48.00	No
20190613000102	Gonzalez Rita	0.00	No
20190613000106	Ramos Gilbert	132.00	No
20190613000108	Jasso Monett	82.00	No
20190613000110	De Leon Maria Ana	0.00	No
20190613000111	Rivera Sandra	0.00	No
20190613000112	Ureste Selma	44.00	No
20190613000117	Leal Imelda	0.00	No
20190613000120	Keller Debbie	0.00	No
20190613000121	Ramos Gilbert	0.00	No
20190613000128	Ureste Selma	36.00	No
20190613000130	Diaz Pete	280.00	No
20190613000133	Gonzalez Rita	82.00	No
20190613000143	Rivera Sandra	0.00	No
20190613000152	Diaz Pete	44.00	No
20190613000154	Rivera Sandra	0.00	No
20190613000157	Gonzalez Rita	0.00	No
20190613000160	Rivera Sandra	0.00	No
20190613000162	Salinas Rene	92.00	No
20190613000163	Rivera Sandra	0.00	No
20190613000164	Rivera Sandra	0.00	No
20190613000166	Keller Debbie	0.00	No
20190613000169	Ureste Selma	440.00	No
20190613000170	Eufracio Joey	0.00	No
20190613000171	Keller Debbie	0.00	No
20190613000172	Gonzalez Rita	0.00	No
20190613000174	Gonzalez Rita	0.00	No
20190613000176	Acuna Elaine	0.00	No
20190613000177	Ramos Gilbert	40.00	No
20190613000180	Ramos Gilbert	40.00	No
20190613000181	Keller Debbie	0.00	No
20190613000189	Keller Debbie	0.00	No
20190613000191	Leal Imelda	44.00	No
20190613000192	Diaz Pete	0.00	No
20190613000193	Acuna Elaine	0.00	No
20190613000194	Rivera Sandra	0.00	No
20190613000195	Rivera Sandra	0.00	No
20190613000196	Jasso Monett	0.00	No
20190613000201	Diaz Pete	0.00	No

20190613000205	Castillo Elisa	36.00	No
20190613000207	Ureste Selma	440.00	No
20190613000209	Rivera Sandra	0.00	No
20190613000216	Ureste Selma	308.00	No
20190613000218	Gonzalez Rita	82.00	No
20190613000219	Jasso Monett	0.00	No
20190613000220	Rivera Sandra	82.00	No
20190613000227	Rivera Sandra	82.00	No
20190613000231	trevino belya	0.00	No
20190613000237	Gonzalez Rita	82.00	No
20190613000238	Castillo Elisa	80.00	No
20190613000239	Ramos Gilbert	0.00	No
20190613000240	Keller Debbie	82.00	No
20190613000242	De Leon Maria Ana	0.00	No
20190613000243	Rivera Sandra	0.00	No
20190613000246	De Leon Maria Ana	0.00	No
20190613000247	Rivera Sandra	0.00	No
20190613000250	Rivera Sandra	0.00	No
20190613000253	De Leon Maria Ana	0.00	No
20190613000254	Rivera Sandra	0.00	No
20190613000255	De Leon Maria Ana	0.00	No
20190613000260	Keller Debbie	0.00	No
20190613000261	Rivera Sandra	0.00	No
20190613000262	Keller Debbie	0.00	No
20190613000263	Jasso Monett	0.00	No
20190613000265	Acuna Elaine	0.00	No
20190613000266	Rivera Sandra	0.00	No
20190613000269	Keller Debbie	0.00	No
20190613000278	Rivera Sandra	0.00	No
20190613000279	De Leon Maria Ana	0.00	No
20190613000280	De Leon Maria Ana	0.00	No
20190613000281	De Leon Maria Ana	0.00	No
20190613000284	De Leon Maria Ana	0.00	No
20190613000295	Castillo Elisa	36.00	No
20190613000298	Ramos Gilbert	36.00	No
20190613000301	Gonzalez Rita	0.00	No
20190613000305	Gonzalez Rita	0.00	No
20190613000307	Gonzalez Rita	0.00	No
20190613000309	Keller Debbie	0.00	No
20190613000311	Gonzalez Rita	0.00	No
20190613000312	Keller Debbie	0.00	No
20190613000319	Keller Debbie	82.00	No
20190613000327	Ureste Selma	104.00	No
20190613000328	Rivera Sandra	0.00	No
20190613000330	Leal Imelda	88.00	No
20190613000334	Keller Debbie	0.00	No
20190613000340	Keller Debbie	0.00	No
20190613000342	Castillo Elisa	44.00	No
20190613000343	Leal Imelda	40.00	No
20190613000344	Ureste Selma	40.00	No
20190613000347	Keller Debbie	0.00	No
20190613000349	Keller Debbie	0.00	No
20190613000350	Ureste Selma	80.00	No
20190613000353	Rivera Sandra	0.00	No
20190613000356	Ureste Selma	36.00	No
20190613000358	Ramos Gilbert	40.00	No
20190613000360	De Leon Maria Ana	22.00	No

20190613000363	Rivera Sandra	82.00	No
20190613000366	Keller Debbie	82.00	No
20190613000373	De Leon Maria Ana	82.00	No
20190613000377	Castillo Elisa	0.00	No
20190613000381	Ramos Gilbert	0.00	No
20190613000386	De Leon Maria Ana	0.00	No
20190613000389	Diaz Pete	0.00	No
20190614000003	Castillo Elisa	0.00	No
20190614000004	Castillo Elisa	0.00	No
20190614000005	Castillo Elisa	0.00	No
20190614000006	Rivera Sandra	82.00	No
20190614000012	Keller Debbie	0.00	No
20190614000015	Rivera Sandra	0.00	No
20190614000016	Salinas Rene	0.00	No
20190614000017	Gonzalez Rita	0.00	No
20190614000018	Gonzalez Rita	0.00	No
20190614000019	Gonzalez Rita	0.00	No
20190614000021	Rivera Sandra	0.00	No
20190614000024	Rivera Sandra	0.00	No
20190614000029	Keller Debbie	0.00	No
20190614000034	Keller Debbie	0.00	No
20190614000036	Keller Debbie	0.00	No
20190614000037	Keller Debbie	0.00	No
20190614000039	Keller Debbie	0.00	No
20190614000040	Keller Debbie	0.00	No
20190614000041	De Leon Maria Ana	0.00	No
20190614000042	Gonzalez Rita	0.00	No
20190614000043	Diaz Pete	0.00	No
20190614000044	Keller Debbie	0.00	No
20190614000045	De Leon Maria Ana	0.00	No
20190614000046	trevino belya	0.00	No
20190614000048	Gonzalez Rita	22.00	No
20190614000049	Rivera Sandra	0.00	No
20190614000051	Rivera Sandra	0.00	No
20190614000052	De Leon Maria Ana	0.00	No
20190614000053	De Leon Maria Ana	0.00	No
20190614000054	De Leon Maria Ana	0.00	No
20190614000055	Ureste Selma	44.00	No
20190614000056	Keller Debbie	82.00	No
20190614000057	Gonzalez Rita	0.00	No
20190614000059	Rivera Sandra	0.00	No
20190614000063	Rivera Sandra	0.00	No
20190614000064	De Leon Maria Ana	0.00	No
20190614000066	De Leon Maria Ana	0.00	No
20190614000067	Rivera Sandra	0.00	No
20190614000069	Rivera Sandra	0.00	No
20190614000070	Keller Debbie	0.00	No
20190614000072	Rivera Sandra	0.00	No
20190614000073	Keller Debbie	0.00	No
20190614000074	Acuna Elaine	0.00	No
20190614000077	Keller Debbie	0.00	No
20190614000080	Ramos Gilbert	52.00	No
20190614000087	Rivera Sandra	0.00	No
20190614000088	De Leon Maria Ana	0.00	No
20190614000089	Keller Debbie	0.00	No
20190614000090	Keller Debbie	0.00	No
20190614000091	Rivera Sandra	0.00	No

20190614000092	Keller Debbie	0.00	No
20190614000093	Keller Debbie	0.00	No
20190614000095	Keller Debbie	0.00	No
20190614000096	Keller Debbie	0.00	No
20190614000097	Rivera Sandra	0.00	No
20190614000099	Ureste Selma	40.00	No
20190614000101	Rivera Sandra	0.00	No
20190614000103	De Leon Maria Ana	82.00	No
20190614000104	Rivera Sandra	0.00	No
20190614000106	Keller Debbie	0.00	No
20190614000107	Keller Debbie	0.00	No
20190614000108	Keller Debbie	0.00	No
20190614000110	Keller Debbie	0.00	No
20190614000111	Keller Debbie	0.00	No
20190614000112	Keller Debbie	0.00	No
20190614000113	Rivera Sandra	0.00	No
20190614000115	Rivera Sandra	0.00	No
20190614000116	Keller Debbie	0.00	No
20190614000119	Rivera Sandra	0.00	No
20190614000123	De Leon Maria Ana	82.00	No
20190614000126	Rivera Sandra	82.00	No
20190614000127	Keller Debbie	0.00	No
20190614000129	De Leon Maria Ana	82.00	No
20190614000131	Gonzalez Rita	82.00	No
20190614000132	Jasso Monett	0.00	No
20190614000134	Rivera Sandra	82.00	No
20190614000137	Leal Imelda	40.00	No
20190614000141	Rivera Sandra	0.00	No
20190614000143	Gonzalez Rita	0.00	No
20190614000144	Keller Debbie	0.00	No
20190614000147	Leal Imelda	40.00	No
20190614000148	Keller Debbie	0.00	No
20190614000149	Rivera Sandra	0.00	No
20190614000150	Rivera Sandra	0.00	No
20190614000151	De Leon Maria Ana	82.00	No
20190614000154	Ramos Gilbert	44.00	No
20190614000155	Keller Debbie	0.00	No
20190614000156	Diaz Pete	0.00	No
20190614000160	De Leon Maria Ana	0.00	No
20190614000162	Diaz Pete	0.00	No
20190614000163	Keller Debbie	0.00	No
20190614000164	Rivera Sandra	82.00	No
20190614000165	Leal Imelda	36.00	No
20190614000166	Gonzalez Rita	0.00	No
20190614000169	Ramos Gilbert	120.00	No
20190614000171	Keller Debbie	0.00	No
20190614000172	De Leon Maria Ana	0.00	No
20190614000174	Gonzalez Rita	82.00	No
20190614000177	Keller Debbie	82.00	No
20190614000178	Diaz Pete	0.00	No
20190614000184	Leal Imelda	104.00	No
20190614000185	Diaz Pete	40.00	No
20190614000189	Gonzalez Rita	0.00	No
20190614000191	Leal Imelda	0.00	No
20190614000194	Diaz Pete	36.00	No
20190614000195	Leal Imelda	40.00	No
20190614000196	De Leon Maria Ana	82.00	No

20190614000197	Keller Debbie	0.00	No
20190614000198	Keller Debbie	0.00	No
20190614000213	Eufracio Joey	0.00	No
20190614000214	Ureste Selma	40.00	No
20190614000218	Castillo Elisa	36.00	No
20190614000222	Acuna Elaine	0.00	No
20190614000223	Ramos Gilbert	112.00	No
20190614000225	Rivera Sandra	0.00	No
20190614000226	Jasso Monett	0.00	No
20190614000227	Rivera Sandra	0.00	No
20190614000229	Ureste Selma	40.00	No
20190614000232	Gonzalez Rita	82.00	No
20190614000253	Gonzalez Rita	82.00	No
20190614000261	Keller Debbie	82.00	No
20190614000263	Gonzalez Rita	82.00	No
20190614000268	Diaz Pete	0.00	No
20190614000270	Rivera Sandra	22.00	No
20190614000271	Jasso Monett	82.00	No
20190614000272	Diaz Pete	44.00	No
20190614000274	Salinas Rene	44.00	No
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20190614000287	Jasso Monett	82.00	No
20190614000289	Salinas Rene	40.00	No
20190614000292	Rivera Sandra	82.00	No
20190614000302	Diaz Pete	0.00	No
20190614000303	Rivera Sandra	0.00	No
20190614000305	De Leon Maria Ana	82.00	No
20190614000307	Rivera Sandra	0.00	No
20190614000315	Leal Imelda	108.00	No
20190614000316	De Leon Maria Ana	0.00	No
20190614000332	De Leon Maria Ana	82.00	No
20190614000338	Rivera Sandra	0.00	No
20190614000341	Ramos Gilbert	40.00	No
20190614000345	Rivera Sandra	22.00	No
20190614000347	Ureste Selma	64.00	No
20190614000351	Diaz Pete	48.00	No
20190614000352	De Leon Maria Ana	0.00	No
20190614000353	Acuna Elaine	0.00	No
20190614000355	Leal Imelda	44.00	No
20190614000364	Acuna Elaine	0.00	No
20190614000367	Diaz Pete	0.00	No
20190614000368	Diaz Pete	80.00	No
20190614000378	Jasso Monett	82.00	No
20190614000384	trevino belya	0.00	No
20190614000386	Diaz Pete	72.00	No
20190614000394	Ureste Selma	44.00	No
20190614000406	De Leon Maria Ana	82.00	No
20190614000408	Rivera Tania	0.00	No
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20190617000014	Diaz Pete	40.00	No
20190617000029	De Leon Maria Ana	82.00	No
20190617000039	De Leon Maria Ana	0.00	No
20190617000044	Gonzalez Rita	82.00	No
20190617000045	Castillo Elisa	0.00	No
20190617000048	Diaz Pete	0.00	No
20190617000052	Ramos Gilbert	36.00	No
20190617000053	Keller Debbie	0.00	No
20190617000056	Keller Debbie	0.00	No
20190617000065	De Leon Maria Ana	82.00	No
20190617000070	Rivera Sandra	0.00	No
20190617000071	Gonzalez Rita	82.00	No
20190617000079	Diaz Pete	36.00	No
20190617000080	Gonzalez Rita	0.00	No
20190617000085	De Leon Maria Ana	0.00	No
20190617000088	Keller Debbie	0.00	No
20190617000090	Diaz Pete	(20.00)	No
20190617000091	Ramos Gilbert	44.00	No
20190617000096	Rivera Sandra	0.00	No
20190617000098	De Leon Maria Ana	0.00	No
20190617000099	De Leon Maria Ana	0.00	No
20190617000101	Rivera Sandra	0.00	No
20190617000103	Rivera Sandra	0.00	No
20190617000105	De Leon Maria Ana	82.00	No
20190617000107	Diaz Pete	40.00	No
20190617000111	Diaz Pete	40.00	No
20190617000113	Gonzalez Rita	82.00	No
20190617000114	Diaz Pete	40.00	No
20190617000115	Rivera Sandra	0.00	No
20190617000116	De Leon Maria Ana	0.00	No
20190617000117	Castillo Elisa	0.00	No
20190617000119	Keller Debbie	0.00	No
20190617000120	De Leon Maria Ana	0.00	No
20190617000122	Diaz Pete	40.00	No
20190617000123	Keller Debbie	0.00	No
20190617000125	Rivera Sandra	0.00	No
20190617000126	Diaz Pete	40.00	No
20190617000127	Keller Debbie	82.00	No
20190617000130	Diaz Pete	40.00	No
20190617000135	Gonzalez Rita	0.00	No
20190617000136	De Leon Maria Ana	0.00	No
20190617000137	Gonzalez Rita	0.00	No
20190617000138	Gonzalez Rita	0.00	No
20190617000139	De Leon Maria Ana	0.00	No
20190617000141	Gonzalez Rita	0.00	No
20190617000142	Keller Debbie	0.00	No
20190617000147	Keller Debbie	0.00	No
20190617000149	Jasso Monett	82.00	No
20190617000150	Rivera Sandra	82.00	No
20190617000151	Gonzalez Rita	0.00	No
20190617000154	Keller Debbie	0.00	No
20190617000160	Acuna Elaine	0.00	No

20190617000164	Castillo Elisa	72.00	No
20190617000166	Gonzalez Rita	0.00	No
20190617000167	De Leon Maria Ana	82.00	No
20190617000168	Rivera Sandra	0.00	No
20190617000169	Gonzalez Rita	0.00	No
20190617000170	Gonzalez Rita	0.00	No
20190617000174	Jasso Monett	0.00	No
20190617000179	De Leon Maria Ana	82.00	No
20190617000180	Diaz Pete	36.00	No
20190617000185	Gonzalez Rita	0.00	No
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20190617000191	Diaz Pete	36.00	No
20190617000194	Gonzalez Rita	0.00	No
20190617000197	Gonzalez Rita	0.00	No
20190617000199	Keller Debbie	0.00	No
20190617000200	Leal Imelda	0.00	No
20190617000205	Diaz Pete	36.00	No
20190617000206	De Leon Maria Ana	0.00	No
20190617000208	Diaz Pete	36.00	No
20190617000211	Keller Debbie	0.00	No
20190617000216	De Leon Maria Ana	82.00	No
20190617000217	Jasso Monett	82.00	No
20190617000218	Rivera Sandra	22.00	No
20190617000221	Castillo Elisa	80.00	No
20190617000227	Jasso Monett	82.00	No
20190617000230	Castillo Elisa	0.00	No
20190617000236	Acuna Elaine	0.00	No
20190617000239	Gonzalez Rita	82.00	No
20190617000240	Rivera Sandra	82.00	No
20190617000246	Gonzalez Rita	82.00	No
20190617000247	Rivera Sandra	82.00	No
20190617000248	Castillo Elisa	36.00	No
20190617000249	Rivera Tania	0.00	No
20190617000250	Castillo Elisa	40.00	No
20190617000253	Keller Debbie	82.00	No
20190617000255	De Leon Maria Ana	82.00	No
20190617000256	Castillo Elisa	40.00	No
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20190617000261	Leal Imelda	40.00	No
20190617000263	Diaz Pete	36.00	No
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20190617000267	Keller Debbie	0.00	No
20190617000268	Leal Imelda	40.00	No
20190617000269	Jasso Monett	0.00	No
20190617000270	Diaz Pete	44.00	No
20190617000272	Leal Imelda	84.00	No
20190617000285	Leal Imelda	36.00	No
20190617000288	Acuna Elaine	0.00	No
20190617000291	Diaz Pete	36.00	No
20190617000293	Leal Imelda	36.00	No
20190617000294	Rivera Tania	0.00	No
20190617000297	Leal Imelda	36.00	No
20190617000298	Diaz Pete	40.00	No
20190617000299	Keller Debbie	82.00	No
20190617000300	De Leon Maria Ana	82.00	No
20190617000303	Leal Imelda	64.00	No
20190617000308	Rivera Sandra	82.00	No

20190617000309	Acuna Elaine	0.00	No
20190617000311	Leal Imelda	188.00	No
20190617000314	Salinas Rene	40.00	No
20190617000315	Jasso Monett	0.00	No
20190617000316	Diaz Pete	64.00	No
20190617000318	Keller Debbie	0.00	No
20190617000321	Keller Debbie	0.00	No
20190617000324	Castillo Elisa	0.00	No
20190617000326	Keller Debbie	0.00	No
20190617000332	Keller Debbie	0.00	No
20190617000336	Castillo Elisa	0.00	No
20190617000337	Diaz Pete	0.00	No
20190617000342	Keller Debbie	0.00	No
20190617000345	Keller Debbie	0.00	No
20190617000347	Keller Debbie	0.00	No
20190617000350	Diaz Pete	0.00	No
20190617000352	Keller Debbie	0.00	No
20190617000359	Leal Imelda	0.00	No
20190617000362	Jasso Monett	82.00	No
20190617000363	Ramos Gilbert	36.00	No
20190617000366	Rivera Sandra	82.00	No
20190617000368	Gonzalez Rita	0.00	No
20190617000372	Diaz Pete	216.00	No
20190617000373	Keller Debbie	82.00	No
20190617000377	Leal Imelda	0.00	No
20190617000382	Diaz Pete	40.00	No
20190617000384	Acuna Elaine	0.00	No
20190617000387	Castillo Elisa	0.00	No
20190617000390	De Leon Maria Ana	0.00	No
20190617000394	Ramos Gilbert	0.00	No
20190618000011	Keller Debbie	0.00	No
20190618000015	Keller Debbie	0.00	No
20190618000019	Jasso Monett	82.00	No
20190618000020	Keller Debbie	0.00	No
20190618000037	Gonzalez Rita	0.00	No
20190618000040	Gonzalez Rita	0.00	No
20190618000044	trevino janie	0.00	No
20190618000045	Gonzalez Rita	0.00	No
20190618000047	Ureste Selma	48.00	No
20190618000050	trevino janie	0.00	No
20190618000051	Diaz Pete	197.25	No
20190618000054	Rivera Sandra	0.00	No
20190618000059	trevino janie	0.00	No
20190618000061	Gonzalez Rita	0.00	No
20190618000063	Diaz Pete	40.00	No
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20190618000069	Ramos Gilbert	40.00	No
20190618000072	Leal Imelda	72.00	No
20190618000074	Rivera Sandra	0.00	No
20190618000077	Ureste Selma	48.00	No
20190618000078	Leal Imelda	72.00	No
20190618000079	Ramos Gilbert	40.00	No
20190618000081	Rivera Sandra	0.00	No
20190618000084	Ureste Selma	48.25	No
20190618000085	Diaz Pete	36.00	No
20190618000088	Diaz Pete	36.00	No
20190618000091	Ureste Selma	48.00	No

20190618000094	Keller Debbie	0.00	No
20190618000096	Ureste Selma	48.00	No
20190618000097	Rivera Sandra	0.00	No
20190618000098	Keller Debbie	0.00	No
20190618000100	Ureste Selma	48.00	No
20190618000102	Ureste Selma	48.00	No
20190618000107	Keller Debbie	0.00	No
20190618000110	Ureste Selma	48.00	No
20190618000112	Rivera Sandra	0.00	No
20190618000116	Ureste Selma	48.00	No
20190618000117	Leal Imelda	120.00	No
20190618000122	Ureste Selma	48.00	No
20190618000125	trevino janie	0.00	No
20190618000127	Ramos Gilbert	0.00	No
20190618000128	Ureste Selma	48.00	No
20190618000129	Leal Imelda	0.00	No
20190618000130	Ureste Selma	48.00	No
20190618000131	Ureste Selma	48.50	No
20190618000132	De Leon Maria Ana	0.00	No
20190618000133	Rivera Sandra	0.00	No
20190618000134	Ureste Selma	48.00	No
20190618000135	Acuna Elaine	0.00	No
20190618000137	Keller Debbie	0.00	No
20190618000139	Gonzalez Rita	0.00	No
20190618000145	De Leon Maria Ana	0.00	No
20190618000146	Gonzalez Rita	0.00	No
20190618000147	Ureste Selma	48.00	No
20190618000149	Gonzalez Rita	0.00	No
20190618000150	Gonzalez Rita	0.00	No
20190618000153	trevino janie	0.00	No
20190618000154	De Leon Maria Ana	0.00	No
20190618000156	Gonzalez Rita	0.00	No
20190618000160	Keller Debbie	82.00	No
20190618000161	Gonzalez Rita	82.00	No
20190618000165	Ramos Gilbert	0.00	No
20190618000168	Rivera Sandra	0.00	No
20190618000172	Ramos Gilbert	40.00	No
20190618000187	Diaz Pete	140.00	No
20190618000189	Ureste Selma	40.00	No
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20190618000206	**System Generated**	0.00	No
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20190618000209	Keller Debbie	0.00	No
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20190618000218	Keller Debbie	0.00	No
20190618000221	Gonzalez Rita	82.00	No
20190618000227	De Leon Maria Ana	0.00	No
20190618000228	De Leon Maria Ana	82.00	No
20190618000229	Keller Debbie	82.00	No
20190618000233	Leal Imelda	0.00	No

20190618000234	Jasso Monett	22.00	No
20190618000238	Rivera Sandra	0.00	No
20190618000239	Ureste Selma	40.00	No
20190618000243	Acuna Elaine	0.00	No
20190618000244	trevino belya	0.00	No
20190618000250	Gonzalez Rita	22.00	No
20190618000252	Castillo Elisa	36.00	No
20190618000255	Rivera Sandra	82.00	No
20190618000263	Rivera Sandra	0.00	No
20190618000264	Rivera Sandra	0.00	No
20190618000272	Ramos Gilbert	100.00	No
20190618000274	De Leon Maria Ana	82.00	No
20190618000275	Ramos Gilbert	56.00	No
20190618000278	Ureste Selma	40.00	No
20190618000280	Ramos Gilbert	80.00	No
20190618000283	Keller Debbie	0.00	No
20190618000286	Diaz Pete	40.25	No
20190618000288	Acuna Elaine	0.00	No
20190618000290	Gonzalez Rita	0.00	No
20190618000292	Diaz Pete	0.00	No
20190618000306	Keller Debbie	0.00	No
20190618000308	Keller Debbie	0.00	No
20190618000309	Castillo Elisa	0.00	No
20190618000312	Diaz Pete	200.00	No
20190618000314	Rivera Sandra	0.00	No
20190618000315	Ramos Gilbert	40.00	No
20190618000317	Rivera Sandra	0.00	No
20190618000322	Castillo Elisa	0.00	No
20190618000328	Diaz Pete	0.00	No
20190618000330	Rivera Sandra	0.00	No
20190618000334	Rivera Sandra	82.00	No
20190618000336	Ramos Gilbert	0.00	No
20190618000345	Ramos Gilbert	0.00	No
20190618000348	Castillo Elisa	88.00	No
20190618000351	Leal Imelda	36.00	No
20190618000357	Rivera Sandra	0.00	No
20190618000358	Diaz Pete	0.00	No
20190618000363	Ramos Gilbert	0.00	No
20190618000364	Rivera Sandra	0.00	No
20190618000365	Castillo Elisa	360.00	No
20190618000366	Keller Debbie	0.00	No
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20190618000386	Acuna Elaine	0.00	No
20190618000389	De Leon Maria Ana	0.00	No
20190618000390	Keller Debbie	0.00	No
20190618000391	Ureste Selma	40.00	No
20190618000400	Keller Debbie	0.00	No
20190618000402	Jasso Monett	82.00	No
20190618000404	De Leon Maria Ana	0.00	No
20190618000412	Rivera Sandra	0.00	No
20190618000416	Castillo Elisa	36.00	No
20190618000417	Leal Imelda	0.00	No
20190618000422	Castillo Elisa	0.00	No
20190618000424	Rivera Sandra	0.00	No

20190618000425	Leal Imelda	0.00	No
20190618000428	Castillo Elisa	0.00	No
20190619000008	Jasso Monett	0.00	No
20190619000022	Ramos Gilbert	0.00	No
20190619000023	De Leon Maria Ana	0.00	No
20190619000027	Keller Debbie	0.00	No
20190619000028	Hoover Julie	0.00	No
20190619000029	De Leon Maria Ana	82.00	No
20190619000031	Jasso Monett	22.00	No
20190619000033	Ramos Gilbert	48.00	No
20190619000035	Salinas Rene	0.00	No
20190619000036	Salinas Rene	0.00	No
20190619000037	De Leon Maria Ana	0.00	No
20190619000043	Rivera Sandra	0.00	No
20190619000045	De Leon Maria Ana	0.00	No
20190619000046	De Leon Maria Ana	0.00	No
20190619000047	Rivera Sandra	0.00	No
20190619000049	Keller Debbie	0.00	No
20190619000050	Leal Imelda	180.00	No
20190619000052	Rivera Sandra	0.00	No
20190619000053	Keller Debbie	0.00	No
20190619000054	Ramos Gilbert	0.00	No
20190619000057	De Leon Maria Ana	0.00	No
20190619000059	Leal Imelda	360.00	No
20190619000061	De Leon Maria Ana	0.00	No
20190619000063	De Leon Maria Ana	0.00	No
20190619000064	De Leon Maria Ana	0.00	No
20190619000065	Rivera Sandra	0.00	No
20190619000066	De Leon Maria Ana	0.00	No
20190619000067	Leal Imelda	360.00	No
20190619000077	Rivera Sandra	0.00	No
20190619000081	Leal Imelda	36.00	No
20190619000084	Rivera Sandra	0.00	No
20190619000087	Rivera Sandra	0.00	No
20190619000088	Rivera Sandra	0.00	No
20190619000089	Ureste Selma	108.00	No
20190619000090	Rivera Sandra	0.00	No
20190619000092	trevino belya	0.00	No
20190619000098	Rivera Sandra	82.00	No
20190619000100	Keller Debbie	0.00	No
20190619000101	Ramos Gilbert	0.00	No
20190619000103	Rivera Sandra	0.00	No
20190619000107	Keller Debbie	82.00	No
20190619000108	Rivera Sandra	0.00	No
20190619000110	De Leon Maria Ana	82.00	No
20190619000111	Rivera Sandra	0.00	No
20190619000112	Rivera Sandra	0.00	No
20190619000113	Rivera Sandra	0.00	No
20190619000115	Rivera Sandra	0.00	No
20190619000116	Rivera Sandra	0.00	No
20190619000117	Rivera Sandra	0.00	No
20190619000118	Castillo Elisa	292.00	No
20190619000119	Keller Debbie	0.00	No
20190619000120	Rivera Sandra	0.00	No
20190619000121	De Leon Maria Ana	82.00	No
20190619000123	Rivera Sandra	0.00	No
20190619000124	Keller Debbie	0.00	No

20190619000125	Rivera Sandra	0.00	No
20190619000126	Ureste Selma	40.00	No
20190619000127	Keller Debbie	0.00	No
20190619000129	Rivera Sandra	0.00	No
20190619000131	Rivera Sandra	0.00	No
20190619000132	Diaz Pete	0.00	No
20190619000134	Rivera Sandra	0.00	No
20190619000137	De Leon Maria Ana	0.00	No
20190619000141	De Leon Maria Ana	0.00	No
20190619000142	Keller Debbie	0.00	No
20190619000146	Rivera Sandra	0.00	No
20190619000149	Rivera Sandra	0.00	No
20190619000162	Leal Imelda	0.00	No
20190619000175	Keller Debbie	82.00	No
20190619000185	De Leon Maria Ana	0.00	No
20190619000187	Keller Debbie	82.00	No
20190619000189	Castillo Elisa	0.00	No
20190619000190	Castillo Elisa	0.00	No
20190619000191	Castillo Elisa	0.00	No
20190619000192	Rivera Sandra	0.00	No
20190619000195	Rivera Sandra	0.00	No
20190619000206	Ureste Selma	44.00	No
20190619000207	Castillo Elisa	0.00	No
20190619000208	Castillo Elisa	0.00	No
20190619000210	Jasso Monett	82.00	No
20190619000220	Castillo Elisa	0.00	No
20190619000222	Ureste Selma	40.00	No
20190619000223	Ramos Gilbert	36.00	No
20190619000231	Rivera Sandra	0.00	No
20190619000236	Diaz Pete	64.00	No
20190619000239	De Leon Maria Ana	0.00	No
20190619000241	De Leon Maria Ana	0.00	No
20190619000246	Gonzalez Rita	82.00	No
20190619000257	Rivera Sandra	0.00	No
20190619000258	Keller Debbie	0.00	No
20190619000262	Rivera Sandra	0.00	No
20190619000268	trevino belya	0.00	No
20190619000269	Keller Debbie	0.00	No
20190619000272	Leal Imelda	88.00	No
20190619000273	Diaz Pete	36.00	No
20190619000275	Castillo Elisa	36.00	No
20190619000276	De Leon Maria Ana	0.00	No
20190619000278	Keller Debbie	0.00	No
20190619000279	Diaz Pete	0.00	No
20190619000284	Gonzalez Rita	0.00	No
20190619000292	Rivera Tania	0.00	No
20190619000297	trevino belya	0.00	No
20190619000302	Diaz Pete	0.00	No
20190619000305	Jasso Monett	0.00	No
20190619000311	Leal Imelda	88.00	No
20190619000317	Keller Debbie	0.00	No
20190619000319	Castillo Elisa	36.00	No
20190619000322	De Leon Maria Ana	82.00	No
20190619000333	Diaz Pete	0.00	No
20190619000339	Keller Debbie	0.00	No
20190619000341	Acuna Elaine	0.00	No
20190619000343	Ureste Selma	40.00	No

20190619000352	Castillo Elisa	0.00	No
20190619000353	Leal Imelda	0.00	No
20190619000354	Rivera Sandra	82.00	No
20190620000013	Rivera Sandra	0.00	No
20190620000017	Rivera Sandra	0.00	No
20190620000020	Rivera Sandra	0.00	No
20190620000021	Salinas Rene	0.00	No
20190620000023	Rivera Sandra	0.00	No
20190620000027	Salinas Rene	0.00	No
20190620000028	Rivera Sandra	0.00	No
20190620000032	Rivera Sandra	0.00	No
20190620000053	Rivera Sandra	82.00	No
20190620000055	Keller Debbie	0.00	No
20190620000063	Keller Debbie	0.00	No
20190620000064	Keller Debbie	0.00	No
20190620000067	Keller Debbie	0.00	No
20190620000069	Rivera Sandra	82.00	No
20190620000070	Acuna Elaine	0.00	No
20190620000072	Gonzalez Rita	82.00	No
20190620000073	Keller Debbie	0.00	No
20190620000074	Keller Debbie	0.00	No
20190620000077	Keller Debbie	0.00	No
20190620000079	Rivera Sandra	0.00	No
20190620000084	Rivera Sandra	0.00	No
20190620000086	Rivera Sandra	0.00	No
20190620000088	Rivera Sandra	0.00	No
20190620000089	De Leon Maria Ana	0.00	No
20190620000090	Keller Debbie	0.00	No
20190620000091	Gonzalez Rita	0.00	No
20190620000093	Rivera Sandra	0.00	No
20190620000095	De Leon Maria Ana	0.00	No
20190620000096	Gonzalez Rita	0.00	No
20190620000098	trevino belya	0.00	No
20190620000101	Gonzalez Rita	0.00	No
20190620000108	Gonzalez Rita	0.00	No
20190620000110	Keller Debbie	0.00	No
20190620000117	Keller Debbie	0.00	No
20190620000119	Keller Debbie	0.00	No
20190620000128	Jasso Monett	0.00	No
20190620000130	Keller Debbie	0.00	No
20190620000131	Jasso Monett	0.00	No
20190620000141	Leal Imelda	0.00	No
20190620000147	Keller Debbie	0.00	No
20190620000148	Keller Debbie	0.00	No
20190620000154	Keller Debbie	0.00	No
20190620000155	Keller Debbie	0.00	No
20190620000157	Keller Debbie	0.00	No
20190620000158	Keller Debbie	0.00	No
20190620000161	Diaz Pete	36.75	No
20190620000165	De Leon Maria Ana	82.00	No
20190620000176	Diaz Pete	36.00	No
20190620000177	Keller Debbie	82.00	No
20190620000183	De Leon Maria Ana	0.00	No
20190620000185	Eufracio Joey	0.00	No
20190620000187	Keller Debbie	0.00	No
20190620000188	Keller Debbie	0.00	No
20190620000189	Diaz Pete	48.00	No

20190620000190	Keller Debbie	0.00	No
20190620000218	Jasso Monett	82.00	No
20190620000220	Gonzalez Rita	82.00	No
20190620000228	Rivera Sandra	82.00	No
20190620000232	Gonzalez Rita	82.00	No
20190620000235	Ramos Gilbert	92.00	No
20190620000238	Jasso Monett	82.00	No
20190620000240	Leal Imelda	44.00	No
20190620000242	Rivera Sandra	0.00	No
20190620000244	Diaz Pete	36.00	No
20190620000245	De Leon Maria Ana	0.00	No
20190620000247	Ramos Gilbert	112.00	No
20190620000248	Diaz Pete	0.00	No
20190620000249	Rivera Sandra	0.00	No
20190620000250	De Leon Maria Ana	0.00	No
20190620000253	De Leon Maria Ana	0.00	No
20190620000254	Keller Debbie	0.00	No
20190620000255	Leal Imelda	36.00	No
20190620000256	Ramos Gilbert	52.00	No
20190620000258	Castillo Elisa	360.00	No
20190620000260	Rivera Sandra	0.00	No
20190620000268	Ramos Gilbert	52.00	No
20190620000269	Rivera Sandra	0.00	No
20190620000270	De Leon Maria Ana	0.00	No
20190620000272	De Leon Maria Ana	0.00	No
20190620000277	Rivera Sandra	0.00	No
20190620000280	Castillo Elisa	360.00	No
20190620000281	Keller Debbie	0.00	No
20190620000283	De Leon Maria Ana	82.00	No
20190620000284	Rivera Sandra	0.00	No
20190620000285	Keller Debbie	0.00	No
20190620000286	trevino belya	0.00	No
20190620000288	Keller Debbie	0.00	No
20190620000289	Gonzalez Rita	0.00	No
20190620000290	Rivera Sandra	0.00	No
20190620000291	Keller Debbie	0.00	No
20190620000292	De Leon Maria Ana	0.00	No
20190620000293	Keller Debbie	0.00	No
20190620000294	Keller Debbie	0.00	No
20190620000298	Leal Imelda	80.00	No
20190620000299	Keller Debbie	0.00	No
20190620000300	Diaz Pete	0.00	No
20190620000301	Rivera Sandra	0.00	No
20190620000302	Ureste Selma	136.00	No
20190620000305	Keller Debbie	0.00	No
20190620000309	De Leon Maria Ana	0.00	No
20190620000310	Diaz Pete	0.00	No
20190620000311	Castillo Elisa	360.00	No
20190620000315	Ramos Gilbert	52.00	No
20190620000317	Keller Debbie	0.00	No
20190620000319	Keller Debbie	0.00	No
20190620000324	Keller Debbie	0.00	No
20190620000325	Ramos Gilbert	52.00	No
20190620000327	Keller Debbie	0.00	No
20190620000329	Keller Debbie	0.00	No
20190620000333	Keller Debbie	0.00	No
20190620000334	Ureste Selma	36.00	No

20190620000335	Castillo Elisa	360.00	No
20190620000336	Keller Debbie	0.00	No
20190620000341	Rivera Sandra	0.00	No
20190620000342	Castillo Elisa	180.00	No
20190620000344	Rivera Sandra	0.00	No
20190620000351	De Leon Maria Ana	82.00	No
20190620000355	Ureste Selma	0.00	No
20190620000363	Diaz Pete	0.00	No
20190620000364	Ureste Selma	260.00	No
20190620000370	Castillo Elisa	0.00	No
20190620000372	Leal Imelda	72.00	No
20190620000377	Diaz Pete	0.00	No
20190620000386	Diaz Pete	124.00	No
20190620000392	Castillo Elisa	0.00	No
20190620000397	De Leon Maria Ana	0.00	No
20190621000008	De Leon Maria Ana	82.00	No
20190621000014	Castillo Elisa	0.00	No
20190621000015	Castillo Elisa	0.00	No
20190621000016	De Leon Maria Ana	82.00	No
20190621000018	trevino belya	0.00	No
20190621000020	Diaz Pete	0.00	No
20190621000030	Rivera Sandra	0.00	No
20190621000033	Ureste Selma	76.00	No
20190621000037	Keller Debbie	0.00	No
20190621000046	Castillo Elisa	0.00	No
20190621000053	Rivera Sandra	0.00	No
20190621000055	Gonzalez Rita	82.00	No
20190621000059	Jasso Monett	0.00	No
20190621000060	Castillo Elisa	0.00	No
20190621000062	Rivera Sandra	0.00	No
20190621000063	Rivera Sandra	0.00	No
20190621000066	De Leon Maria Ana	0.00	No
20190621000067	Ureste Selma	40.00	No
20190621000069	Rivera Sandra	0.00	No
20190621000070	Jasso Monett	82.00	No
20190621000073	Rivera Sandra	0.00	No
20190621000074	Rivera Sandra	0.00	No
20190621000077	Jasso Monett	0.00	No
20190621000078	Rivera Sandra	0.00	No
20190621000081	Rivera Sandra	0.00	No
20190621000082	Rivera Sandra	0.00	No
20190621000083	Keller Debbie	0.00	No
20190621000087	Rivera Sandra	0.00	No
20190621000088	Jasso Monett	82.00	No
20190621000089	Rivera Sandra	0.00	No
20190621000091	Acuna Elaine	0.00	No
20190621000094	Rivera Sandra	0.00	No
20190621000097	Rivera Sandra	0.00	No
20190621000098	Keller Debbie	22.00	No
20190621000103	Jasso Monett	0.00	No
20190621000104	Rivera Sandra	0.00	No
20190621000106	Jasso Monett	0.00	No
20190621000109	Rivera Sandra	0.00	No
20190621000112	Rivera Sandra	0.00	No
20190621000116	Keller Debbie	0.00	No
20190621000117	Jasso Monett	0.00	No
20190621000120	Leal Imelda	80.00	No

20190621000121	Diaz Pete	40.00	No
20190621000123	De Leon Maria Ana	82.00	No
20190621000126	Keller Debbie	0.00	No
20190621000127	Castillo Elisa	40.00	No
20190621000131	Diaz Pete	36.00	No
20190621000134	Salinas Rene	36.00	No
20190621000135	Castillo Elisa	36.00	No
20190621000140	Rivera Sandra	0.00	No
20190621000142	Keller Debbie	0.00	No
20190621000144	De Leon Maria Ana	0.00	No
20190621000145	Rivera Sandra	0.00	No
20190621000146	Keller Debbie	0.00	No
20190621000150	Rivera Sandra	0.00	No
20190621000151	Keller Debbie	0.00	No
20190621000155	Rivera Sandra	0.00	No
20190621000157	Rivera Sandra	0.00	No
20190621000158	Keller Debbie	0.00	No
20190621000160	Castillo Elisa	152.00	No
20190621000166	Keller Debbie	0.00	No
20190621000167	Ureste Selma	48.00	No
20190621000170	Jasso Monett	0.00	No
20190621000171	Castillo Elisa	0.00	No
20190621000172	Diaz Pete	40.00	No
20190621000175	Keller Debbie	0.00	No
20190621000177	Jasso Monett	0.00	No
20190621000178	Keller Debbie	0.00	No
20190621000179	Rivera Sandra	0.00	No
20190621000180	Keller Debbie	0.00	No
20190621000181	Keller Debbie	0.00	No
20190621000183	Jasso Monett	0.00	No
20190621000184	Leal Imelda	144.00	No
20190621000185	Ramos Gilbert	40.00	No
20190621000186	Gonzalez Rita	82.00	No
20190621000187	Keller Debbie	0.00	No
20190621000191	Keller Debbie	0.00	No
20190621000194	Keller Debbie	0.00	No
20190621000195	Ramos Gilbert	36.00	No
20190621000201	Keller Debbie	82.00	No
20190621000206	Keller Debbie	0.00	No
20190621000209	Diaz Pete	40.00	No
20190621000212	Keller Debbie	82.00	No
20190621000213	Leal Imelda	44.00	No
20190621000215	Rivera Sandra	82.00	No
20190621000220	Diaz Pete	88.00	No
20190621000222	Castillo Elisa	0.00	No
20190621000225	Castillo Elisa	0.00	No
20190621000226	Acuna Elaine	0.00	No
20190621000229	Castillo Elisa	80.00	No
20190621000233	Rivera Sandra	82.00	No
20190621000234	Castillo Elisa	40.00	No
20190621000238	Gonzalez Rita	82.00	No
20190621000239	Rivera Sandra	82.00	No
20190621000242	Castillo Elisa	0.00	No
20190621000244	Gonzalez Rita	82.00	No
20190621000250	Gonzalez Rita	82.00	No
20190621000253	Diaz Pete	0.00	No
20190621000256	Jasso Monett	0.00	No

20190621000259	Rivera Sandra	0.00	No
20190621000262	De Leon Maria Ana	82.00	No
20190621000266	Keller Debbie	82.00	No
20190621000269	Castillo Elisa	104.00	No
20190621000279	Leal Imelda	0.00	No
20190621000282	Ureste Selma	60.00	No
20190621000284	Ureste Selma	0.00	No
20190621000286	Rivera Sandra	0.00	No
20190621000291	Keller Debbie	0.00	No
20190621000292	Rivera Sandra	0.00	No
20190621000293	Diaz Pete	40.00	No
20190621000295	Jasso Monett	82.00	No
20190621000298	Keller Debbie	0.00	No
20190621000299	Gonzalez Rita	82.00	No
20190621000300	De Leon Maria Ana	82.00	No
20190621000301	Keller Debbie	0.00	No
20190621000303	Leal Imelda	36.00	No
20190621000307	De Leon Maria Ana	82.00	No
20190621000308	Jasso Monett	82.00	No
20190621000316	Leal Imelda	0.00	No
20190621000321	Leal Imelda	0.00	No
20190621000322	Rivera Sandra	0.00	No
20190621000325	Gonzalez Rita	82.00	No
20190621000326	Leal Imelda	0.00	No
20190621000328	Jasso Monett	82.00	No
20190621000330	De Leon Maria Ana	82.00	No
20190621000336	De Leon Maria Ana	82.00	No
20190621000340	Jasso Monett	82.00	No
20190621000341	Diaz Pete	0.00	No
20190621000346	Rivera Sandra	82.00	No
20190621000350	Ureste Selma	36.00	No
20190621000356	Rivera Sandra	82.00	No
20190621000357	Salinas Rene	40.00	No
20190621000359	Ureste Selma	40.00	No
20190621000361	Castillo Elisa	0.00	No
20190624000002	Ramos Gilbert	36.00	No
20190624000003	Rivera Sandra	0.00	No
20190624000004	Rivera Sandra	82.00	No
20190624000025	Ramos Gilbert	96.00	No
20190624000026	Leal Imelda	0.00	No
20190624000027	Leal Imelda	40.00	No
20190624000029	Ureste Selma	80.00	No
20190624000031	Rivera Sandra	0.00	No
20190624000032	Ramos Gilbert	40.00	No
20190624000034	Ramos Gilbert	0.00	No
20190624000038	Ureste Selma	48.00	No
20190624000046	Leal Imelda	40.00	No
20190624000048	Rivera Sandra	0.00	No
20190624000052	Ramos Gilbert	40.00	No
20190624000053	Ureste Selma	124.00	No
20190624000055	Keller Debbie	82.00	No
20190624000058	Leal Imelda	44.00	No
20190624000059	Gonzalez Rita	82.00	No
20190624000060	Leal Imelda	92.00	No
20190624000061	Castillo Elisa	44.00	No
20190624000063	Leal Imelda	40.00	No
20190624000064	Acuna Elaine	0.00	No

20190624000066	Leal Imelda	40.00	No
20190624000070	Keller Debbie	0.00	No
20190624000071	Keller Debbie	0.00	No
20190624000072	De Leon Maria Ana	0.00	No
20190624000074	Keller Debbie	0.00	No
20190624000079	Rivera Sandra	0.00	No
20190624000080	De Leon Maria Ana	82.00	No
20190624000082	Keller Debbie	0.00	No
20190624000087	Leal Imelda	52.00	No
20190624000090	Ramos Gilbert	36.00	No
20190624000091	Keller Debbie	0.00	No
20190624000092	Rivera Sandra	82.00	No
20190624000093	De Leon Maria Ana	82.00	No
20190624000094	Castillo Elisa	444.00	No
20190624000097	Leal Imelda	36.00	No
20190624000099	Keller Debbie	0.00	No
20190624000101	Rivera Sandra	0.00	No
20190624000104	Ramos Gilbert	104.00	No
20190624000105	Castillo Elisa	444.00	No
20190624000106	De Leon Maria Ana	0.00	No
20190624000107	Rivera Sandra	0.00	No
20190624000108	Leal Imelda	40.00	No
20190624000112	Rivera Sandra	0.00	No
20190624000114	Rivera Sandra	82.00	No
20190624000115	Castillo Elisa	36.00	No
20190624000116	De Leon Maria Ana	82.00	No
20190624000120	Keller Debbie	0.00	No
20190624000121	Castillo Elisa	420.00	No
20190624000123	Keller Debbie	0.00	No
20190624000126	Castillo Elisa	132.00	No
20190624000128	Ramos Gilbert	36.00	No
20190624000132	Eufracio Joey	0.00	No
20190624000134	Keller Debbie	82.00	No
20190624000138	Ramos Gilbert	40.00	No
20190624000146	De Leon Maria Ana	82.00	No
20190624000156	Gonzalez Rita	82.00	No
20190624000157	De Leon Maria Ana	82.00	No
20190624000159	Keller Debbie	82.00	No
20190624000161	De Leon Maria Ana	82.00	No
20190624000164	Gonzalez Rita	82.00	No
20190624000168	De Leon Maria Ana	82.00	No
20190624000170	Leal Imelda	40.00	No
20190624000171	Eufracio Joey	0.00	No
20190624000173	Ramos Gilbert	40.00	No
20190624000180	Keller Debbie	0.00	No
20190624000181	Eufracio Joey	0.00	No
20190624000183	Eufracio Joey	72.00	No
20190624000185	De Leon Maria Ana	0.00	No
20190624000195	Rivera Sandra	82.00	No
20190624000196	Leal Imelda	36.00	No
20190624000198	Leal Imelda	40.00	No
20190624000201	Rivera Sandra	82.00	No
20190624000202	Leal Imelda	52.00	No
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20190624000220	Aleman Aurelio	44.00	No
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20190624000228	Gonzalez Rita	82.00	No
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20190624000236	Keller Debbie	0.00	No
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20190624000242	Rivera Sandra	0.00	No
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20190624000303	Castillo Elisa	0.00	No
20190624000304	Ramos Gilbert	40.00	No
20190624000305	Eufracio Joey	0.00	No
20190624000306	De Leon Maria Ana	82.00	No
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20190624000319	Castillo Elisa	144.00	No
20190624000322	De Leon Maria Ana	82.00	No
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20190625000033	Castillo Elisa	0.00	No
20190625000037	Keller Debbie	0.00	No
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20190625000039	Ramos Gilbert	36.00	No
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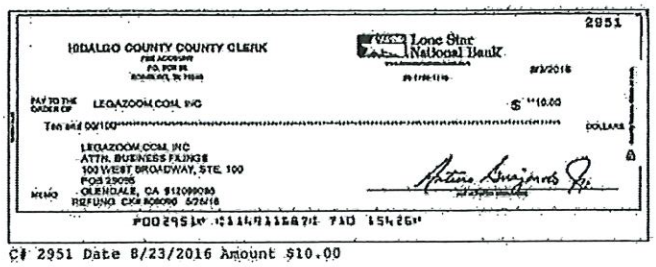
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20190628000033	Rivera Sandra	0.00	No
20190628000034	Jasso Monett	82.00	No
20190628000035	Ureste Selma	36.00	No
20190628000036	Rivera Sandra	0.00	No
20190628000038	De Leon Maria Ana	0.00	No
20190628000039	Keller Debbie	0.00	No
20190628000040	Rivera Sandra	0.00	No
20190628000045	Ramos Gilbert	0.00	No
20190628000051	Keller Debbie	82.00	No
20190628000053	Jasso Monett	82.00	No
20190628000054	Gonzalez Rita	82.00	No
20190628000055	Rivera Sandra	82.00	No
20190628000056	trevino belya	0.00	No
20190628000060	Rivera Sandra	0.00	No
20190628000068	Rivera Sandra	82.00	No
20190628000071	Ramos Gilbert	0.00	No
20190628000074	Keller Debbie	82.00	No
20190628000076	Rivera Sandra	82.00	No

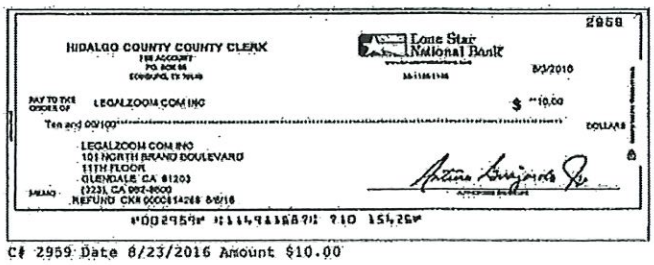
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20190628000091	Rivera Sandra	0.00	No
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20190628000097	Ramos Gilbert	40.00	No
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20190628000103	trevino belya	0.00	No
20190628000104	Salinas Rene	140.00	No
20190628000105	Ureste Selma	52.00	No
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20190628000110	Keller Debbie	0.00	No
20190628000115	Keller Debbie	0.00	No
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20190628000117	Rivera Sandra	0.00	No
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20190628000122	Ureste Selma	0.00	No
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20190628000125	Keller Debbie	0.00	No
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20190628000139	Keller Debbie	0.00	No
20190628000140	Ureste Selma	80.00	No
20190628000143	Ramos Gilbert	36.00	No
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20190628000145	Ramos Gilbert	36.00	No
20190628000147	trevino belya	0.00	No
20190628000155	Keller Debbie	82.00	No
20190628000157	Rivera Tania	0.00	No
20190628000161	Rivera Sandra	0.00	No
20190628000162	Rivera Sandra	0.00	No
20190628000163	Keller Debbie	0.00	No
20190628000170	Keller Debbie	0.00	No
20190628000171	Rivera Sandra	0.00	No
20190628000174	Castillo Elisa	0.00	No
20190628000176	De Leon Maria Ana	0.00	No
20190628000178	Keller Debbie	0.00	No
20190628000179	Rivera Sandra	0.00	No
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20190628000184	Keller Debbie	82.00	No
20190628000185	De Leon Maria Ana	82.00	No
20190628000188	Ramos Gilbert	0.00	No
20190628000207	Keller Debbie	0.00	No
20190628000214	Ramos Gilbert	0.00	No
20190628000224	Rivera Sandra	82.00	No
20190628000227	Ureste Selma	40.00	No
20190628000228	Castillo Elisa	0.00	No
20190628000236	Castillo Elisa	36.00	No
20190628000239	Castillo Elisa	36.00	No

20190628000241	Castillo Elisa	0.00	No
20190628000242	Acuna Elaine	0.00	No
20190628000245	Gonzalez Rita	0.00	No
20190628000246	Castillo Elisa	44.00	No
20190628000248	Rivera Sandra	0.00	No
20190628000250	Rivera Sandra	0.00	No
20190628000251	Rivera Sandra	0.00	No
20190628000255	Castillo Elisa	36.00	No
20190628000258	Gonzalez Rita	82.00	No
20190628000262	Salinas Rene	0.00	No
20190628000265	Castillo Elisa	36.00	No
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20190628000277	Castillo Elisa	40.00	No
20190628000282	Leal Imelda	36.00	No
20190628000283	trevino belya	0.00	No
20190628000286	Keller Debbie	0.00	No
20190628000287	Leal Imelda	36.00	No
20190628000288	Castillo Elisa	88.00	No
20190628000289	Ramos Gilbert	48.00	No
20190628000290	Gonzalez Rita	82.00	No
20190628000293	Acuna Elaine	0.00	No
20190628000294	Leal Imelda	36.00	No
20190628000295	Rivera Sandra	0.00	No
20190628000297	Leal Imelda	36.00	No
20190628000298	Castillo Elisa	36.00	No
20190628000299	Rivera Sandra	0.00	No
20190628000300	De Leon Maria Ana	0.00	No
20190628000302	De Leon Maria Ana	22.00	No
20190628000303	Leal Imelda	36.00	No
20190628000304	Rivera Sandra	0.00	No
20190628000308	Gonzalez Rita	82.00	No
20190628000313	Gonzalez Rita	82.00	No
20190628000317	Rivera Sandra	82.00	No
20190628000322	Keller Debbie	82.00	No
20190628000325	Ramos Gilbert	164.00	No
20190628000326	Jasso Monett	82.00	No
20190628000328	Keller Debbie	0.00	No
20190628000334	Castillo Elisa	36.00	No
20190628000335	Leal Imelda	0.00	No
20190628000340	Castillo Elisa	40.00	No
20190628000341	Leal Imelda	36.00	No
20190628000343	trevino belya	0.00	No
20190628000348	Leal Imelda	36.00	No
20190628000360	De Leon Maria Ana	82.00	No
20190628000361	Castillo Elisa	40.00	No
20190628000365	Leal Imelda	0.00	No
20190628000375	Ramos Gilbert	40.00	No
20190628000380	De Leon Maria Ana	82.00	No
20190628000383	Gonzalez Rita	82.00	No
20190628000388	Acuna Elaine	0.00	No
20190628000389	De Leon Maria Ana	0.00	No
20190628000396	Keller Debbie	0.00	No
20190628000408	Castillo Elisa	36.00	No
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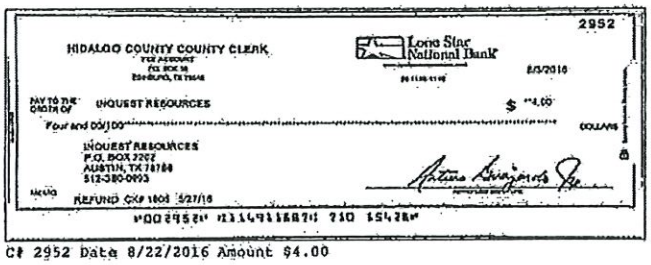
20190628000418	Castillo Elisa	**76.00**	No
		80,567.00	No



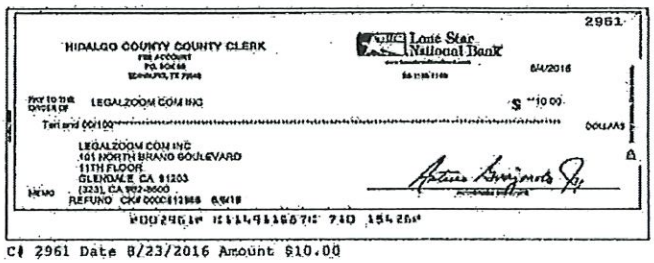
C# 2951 Date 8/23/2016 Amount $10.00



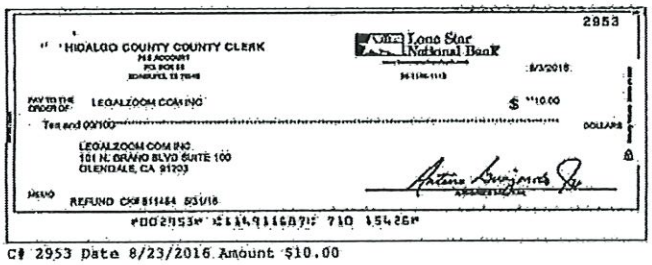
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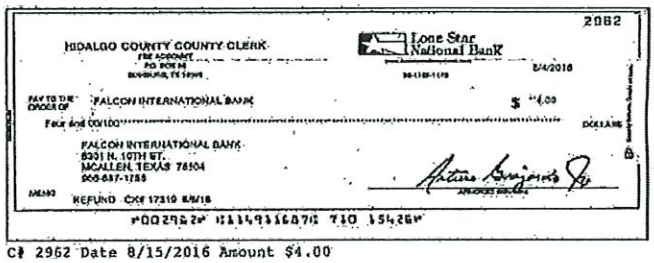
C# 2952 Date 8/22/2016 Amount $4.00



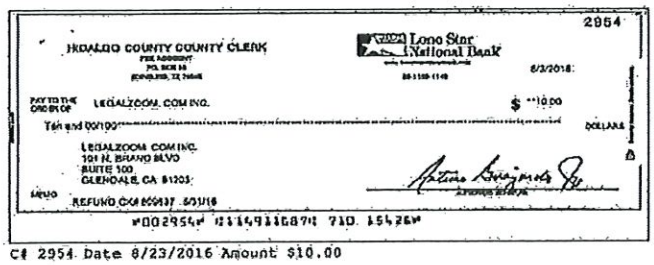
C# 2961 Date 8/23/2016 Amount $10.00



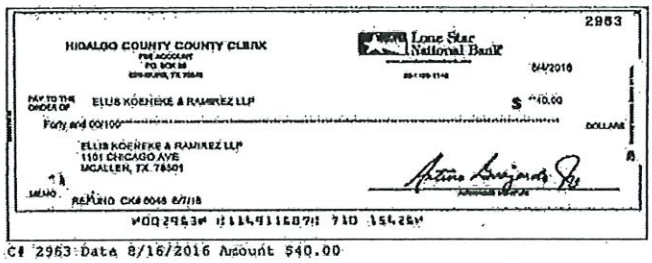
C# 2953 Date 8/23/2016 Amount $10.00



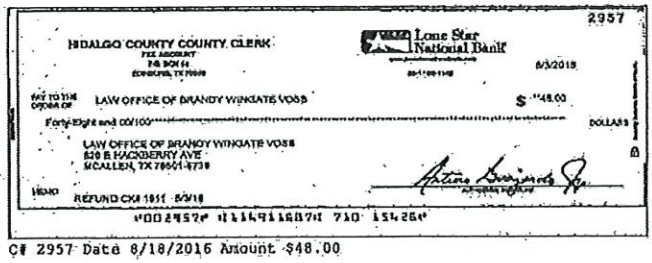
C# 2962 Date 8/15/2016 Amount $4.00



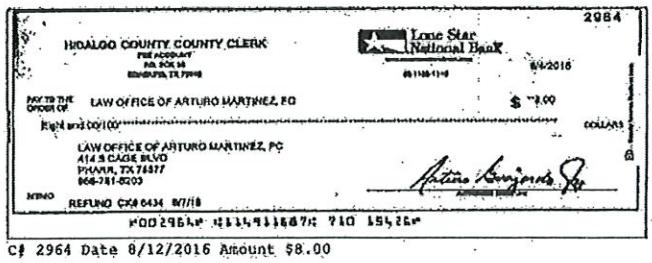
C# 2954 Date 8/23/2016 Amount $10.00



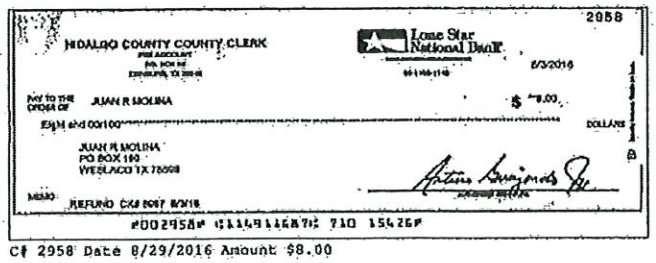
C# 2963 Date 8/16/2016 Amount $40.00



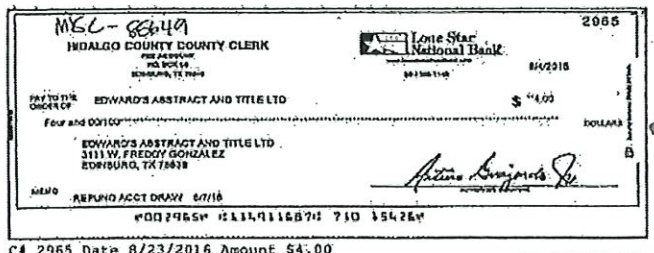
C# 2957 Date 8/18/2016 Amount $48.00



C# 2964 Date 8/12/2016 Amount $8.00



C# 2958 Date 8/29/2016 Amount $8.00



C# 2965 Date 8/23/2016 Amount $4.00

Exhibit C

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for May 2019 and June 2019
Observation No. 1	• There was a $803.25 and $901.50 variance between the "Order Number Control Report" and the Monthly Reports for the months of May 2019 and June 2019, respectively. 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 $83,045.50 and $80,567.00 between the "Order Summary Report" and "Order Number Control Report" for the months of May 2019 and June 2019, respectively. We determined that the variance was due to 2,418 and 2,621 order numbers not appearing in the Order Summary Report for the months of May 2019 and June 2019, respectively (see Exhibit B). According to the Internal Auditor, Kofile representatives are aware and are currently working to resolve the issue.
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:	**To resolve the issue identified with the "Order Number Control Report" and "Order Summary Report."**
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 and June 2019
Observation No. 2	As of June 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 According to the County Clerk's Office response dated May 30, 2019, Kofile representatives stated that the account reflects the correct balance. However, we concluded the account balance is overstated. Check number 2965 in the amount of $4.00 was issued to Edward Abstract and Title Co. on August 4, 2016. The check cleared the bank on August 23, 2016 (see Exhibit C). This check is not reflected as a charge in the accounts balance, therefore causing the account to be overstated. • Nain Engineering LLC Maps account, $75.00. The County Clerk's Office is in the process of correcting the account balance.
Recommendation No. 2	Management should continue working with Kofile representatives to correct the errors in the escrow accounts listed above.
GOAL/ACTION ITEM:	**Work with Kofile representatives to correct the errors.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 12, 2019

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

Re: *Criminal Fees Monthly Report* for May 2019 and June 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for May 2019 and June 2019 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Report* for May 2019 and June 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 five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for 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.
- Verified that jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified that the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if collections were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, the *Monthly Report*, and mail logs were properly completed.

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 randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

Conclusion:
Collections for the months of May 2019 and June 2019 totaled $236,759.73 and 176,375.71, respectively. 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 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 4 receipts in May 2019 and 4 receipts in June 2019 contained errors in the allocation of fines, fees, and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. According to the County Clerk's Office Internal Auditor, the fees were not properly allocated, in error.

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

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- The bill of costs should be revised through a court order to reflect the correct fines, fees, and court costs.
- Staff should ensure that adjustments are entered in *Odyssey* within three days of notification.

Please provide a written management response to the observation noted above by August 23, 2019.

If you have any questions or would like to schedule a meeting to discuss the above noted observation, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Exhibit A

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

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

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-10258	5/30/2019	ORTIZ, CARLOS, Jr.	CR-18-16492-A	DISPLAY FICTITIOUS LICENSE PLATE		5/2/2019	292.10	3.00	-	-	-	25.00	4.00	0.10	-	-	-	-	-	-	-	-
COL-2019-10288	5/31/2019	RODRIGUEZ, JOSE ARZOLA	CR-19-04350-E	DISPLAY FICTITIOUS MOTOR VEHICLE REG		5/29/2019	292.10	3.00	-	-	-	25.00	4.00	0.10	-	-	-	-	-	-	-	-

Based on the type of offense, DDCF (60.00) should have been assessed.

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-08434	5/1/2019	PIERCE, KEITH ERIC	CR-18-14905-F	POSS USE INHALE/INGEST VOL	Convicted	5/1/2019	559.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-

Based on the type of offense, ADDC ($3.00), STF ($30.00), and MVF (0.10) should have been assessed

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-10284	5/31/2019	CARRION, ROXANNE	CR-18-06102-A	ACCIDENT INVOLVING DAMAG	Pending-P	5/30/2019	215.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Pursuant to County Clerks' Misdemeanor Conviction Court Cost Chart, the following cases should not be assessed DA ($25.00) and JSF ($4.00). The fees must be assessed upon conviction only if the defendandt is convicted (and has not simply been planced on deferred adjudication).

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-08445	5/1/2019	RUIZ, JESSE, Jr.	CR-19-01700-A	RESIST ARREST SEARCH OR TRA	Deferred	4/30/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-08509	5/2/2019	PEREZ, ERNESTINA	CR-19-01571-B	THEFT PROP >=$100<$750	Deferred	5/2/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-08603	5/3/2019	RODRIGUEZ, ELIZABETH	CR-19-02117-D	THEFT PROP >=$100<$750	Deferred	5/3/2019	554.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-08662	5/3/2019	SEGOVIA, NICOLAS HERIBE	CR-19-02552-D	RESIST ARREST SEARCH OR TRA	Deferred	5/3/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-08762	5/6/2019	CERDA, EDUARDO	CR-19-00762-H	RACING ON HIGHWAY	Deferred	5/6/2019	492.10	3.00	-	-	-	25.00	4.00	0.10	-	-	-	-	-	-	-	-
COL-2019-08859	5/7/2019	SOLIS, BELINDA	CR-19-02093-D	FRAUD DESTROY REMOVAL CO	Deferred	5/3/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-08887	5/7/2019	VILLEGAS, CHRISTOPHER J	CR-19-05932-A	POSS CS PG 3 < 28G	Deferred	5/7/2019	319.00	-	-	60.00	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-08924	5/8/2019	GUERRERO, JESSICA PRAD	CR-18-07744-G	RESIST ARREST SEARCH OR TRA	Deferred	5/8/2019	359.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09008	5/9/2019	REYES, PEDRO JR	CR-19-04508-G	POSS CS PG 2-A <= 2OZ	Deferred	5/9/2019	200.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09036	5/10/2019	Elizondo, Jason	CR-18-13056-E	POSS MARIJ <2OZ	Deferred	4/2/2019	380.00	-	-	60.00	-	25.00	4.00	-	-	-	-	-	-	2.50	10.00	12.50
COL-2019-09204	5/13/2019	ARAUJO, ISMAEL	CR-19-03462-A	EVADING ARREST DETENTION	Deferred	5/13/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09230	5/13/2019	GARZA, JUAN ADALBERTO	CR-18-14961-B	RESIST ARREST SEARCH OR TRA	Deferred	3/21/2019	484.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	2.50	10.00	12.50
COL-2019-09231	5/13/2019	VEGA, ANDREW	CR-18-00512-A	POSS CS PG 3 < 28G	Deferred	5/13/2019	319.00	-	-	60.00	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09454	5/16/2019	QUESADA, RICKY	CR-19-03580-D	RECKLESS DRIVING	Deferred	5/16/2019	392.10	3.00	-	-	-	25.00	4.00	0.10	-	-	-	-	-	-	-	-
COL-2019-09520	5/17/2019	SALINAS, ROBERT	CR-15-02611-F	ASSAULT CAUSES BODILY INJ	Deferred	5/14/2019	325.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09661	5/20/2019	RODRIGUEZ, RAMON VILL	CR-17-07211-H	HARASSMENT	Deferred	5/15/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09677	5/20/2019	SERRANO, DANIEL	CR-19-05947-F	ACCIDENT INVOLVING DAMAG	Deferred	5/16/2019	292.10	3.00	-	-	-	25.00	4.00	0.10	-	-	-	-	-	-	-	-
COL-2019-09740	5/21/2019	RUIZ, ANDREW	CR-19-00809-G	RESIST ARREST SEARCH OR TRA	Deferred	4/22/2019	396.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09741	5/21/2019	Romero, Vicente Anthony	CR-18-06078-F	ASSAULT CAUSES BODILY INJUI	Deferred	5/21/2019	459.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09756	5/21/2019	CHAPA, JUAN CARLOS, Jr.	CR-19-02245-F	POSS MARIJ <2OZ	Deferred	5/21/2019	619.00	-	-	60.00	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09763	5/21/2019	CHAVEZ, CAYN	CR-18-10516-A	VIOL BOND/PROTECTIVE ORDE	Deferred	5/21/2019	759.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09778	5/21/2019	SERRANO, DANIEL	CR-19-05948-F	POSS MARIJ <2OZ	Deferred	5/16/2019	320.00	-	-	60.00	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09872	5/23/2019	CABALLERO, THOMAS AAR	CR-18-06710-E	POSS MARIJ <2OZ	Deferred	5/14/2019	419.00	-	-	60.00	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09938	5/24/2019	Maldonado, Santiago Migu	CR-18-06377-E	THEFT PROP >=$100<$750	Deferred	4/30/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-10045	5/28/2019	Mendoza, Pedro Guerra, Ji	CR-19-04942-A	POSS CS PG 2-A <= 2OZ	Deferred	5/16/2019	319.00	-	-	60.00	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-10063	5/28/2019	ALVAREZ, JOSHUA	CR-18-00240-E	INTERFER W/EMERGENCY CALI	Deferred	5/23/2019	259.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-10207	5/29/2019	NAVARRO, MARCO ANTON	CR-17-04306-F	RESIST ARREST SEARCH OR TRA	Deferred	5/29/2019	359.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-10223	5/30/2019	MARIN, JORGE EDUARDO	CR-19-02490-A	POSS CS PG 3 < 28G	Deferred	5/21/2019	459.00	-	-	-	-	25.00	4.00	-	-	-	-	-	-	-	-	-
COL-2019-09744	5/21/2019		CR-18-09875-E	POSS USE INHALE/INGEST VOL	DEFERRED	2/7/2019	816.00		25.00	-	-		4.00		4.00	20.00	6.00			2.50	10.00	12.50

Based on judgement date, the following cases were eligible to be assessed Time Payment ($25.00). However Fees were not assessed. (Please see Eligibility date column)

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST	Eligibilty Date
COL-2019-10061	5/28/2019	Arriaga, D'Angelo	CR-18-06478-F	POSS CS PG 3 < 28G	Pending-P	4/25/2019	215.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5/25/2019
COL-2019-10272	5/31/2019	SOSA, MIGUEL ANGEL	CR-19-01425-A	POSS MARIJ <2OZ	Pending-P	4/30/2019	215.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5/30/2019

Based on judgment date, the following cases were eligible to be assessed OMNI fees ($30.00). However Fees were not assessed. (Please see Eligibility date column)

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST	Eligibility Date
COL-2019-08565	5/3/2019	SANROMAN, ASHLEY VERC	CR-13-06411-B	THEFT PROP>=$50<$500	convicted	11/26/2013	505.70	-	25.00	-	116.70	-	4.00	-	-	-	-	20.00	-	####	-	-	1/25/2014
COL-2019-08799	5/6/2019	HERNANDEZ, MARIO ALBE	CR-19-01193-B	POSS MARIJ <2OZ	Pending-P	2/20/2019	413.00	-	-	-	-	-	-	-	-	-	-	-	-	2.50	10.00	12.50	4/21/2019
COL-2019-09666	5/20/2019	VILLANUEVA, ADAN, Jr.	CR-19-01645-E	DRIVING WHILE INTOXICATED	convicted	3/20/2019	500.00	-	-	60.00	-	25.00	4.00	0.10	-	-	-	-	-	2.50	10.00	12.50	5/19/2019
COL-2019-09790	5/22/2019	MARTINEZ, JOAQUIN AURI	CR-18-10859-B	POSS MARIJ <2OZ	Deferred-F	3/21/2019	420.00	-	-	-	-	-	-	-	-	-	-	-	-	2.50	10.00	12.50	5/20/2019
COL-2019-10304	5/31/2019	Ponce, Thalia Estephani	CR-18-11789-G	THEFT PROP >=$100<$750	Pending-P	3/25/2019	240.00	-	-	-	-	-	-	-	-	-	-	-	-	2.50	10.00	12.50	5/24/2019
COL-2019-10273	5/31/2019	Gonzalez, Jesus	CR-18-15803-D	POSS CS PG 2-A <= 2OZ	CONVICTEI	3/20/2019	850.00	-	25.00	60.00	-		4.00		-	-	-	-		2.50	10.00	12.50	5/19/2019
COL-2019-08846	5/7/2019	COMPEAN, IRINEO	CR-18-11099-B	DRIVING WHILE INTOXICATED	CONVICTEI	2/6/2019	995.10	-	25.00	60.00	-		4.00	0.10	-	-	-	-		2.50	10.00	12.50	4/7/2019

Based on judgment date, the following case were eligible to be assessed SCOF fees ($20.00). However Fees were not assessed. (Please see Eligibility date column)

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST	Eligibility Date
COL-2019-10358	5/31/2019	De La Barrera, Jerry	CR-18-09410-H	POSS MARIJ <2OZ	convicted	2/6/2019	400.00	-	-	60.00	-	25.00	4.00	-	4.00	20.00	6.00	-	-	2.50	10.00	12.50	5/7/2019

Based on judgment date, the following cases were eligible to be assessed Delinquent Fees. However Fees were not assessed. (Please see Eligibility date column)

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST	Eligibility Date
COL-2019-08644	5/3/2019	CARDONA, MARIO EDWAF	CR-17-02925-A	CRUELTY TO NON-LIVESTOCK A	convicted	4/13/2017	834.00	-	-	-	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	8/11/2017
COL-2019-08964	5/9/2019	HERRERA, YAHDEL	CR-17-07573-F	RECKLESS DRIVING	convicted	10/26/2017	632.10	3.00	-	-	-	25.00	4.00	0.10	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	2/23/2018
COL-2019-09129	5/10/2019	GARCIA, ARNOLDO	CR-18-04391-H	DRIVING WHILE INTOXICATED	convicted	4/18/2018	1,030.10	3.00	-	60.00	-	25.00	4.00	0.10	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	8/16/2018
COL-2019-09158	5/13/2019	Salinas, Christian Fabian	CR-12-11048-F	DRIVING WHILE INTOXICATED	convicted	5/21/2014	927.10	3.00	25.00	60.00	-	-	4.00	0.10	4.00	20.00	6.00	20.00	30.00	2.50	10.00	12.50	9/18/2014
COL-2019-09815	5/22/2019	MIRELES, ARMANDO DME	CR-16-05476-F	ASSAULT CAUSES BODILY INJ	convicted	7/20/2016	834.00	-	-	-	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	11/17/2016
COL-2019-09846	5/22/2019	SALINAS, JOSE ROLANDO	CR-17-13546-D	ASSAULT CAUSES BODILY INJ	convicted	5/16/2018	934.00	-	-	-	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	9/13/2018
COL-2019-09972	5/24/2019	RUIZ, LEE	CR-18-10853-A	POSS MARIJ <2OZ	convicted	12/4/2018	494.00	-	-	60.00	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	4/3/2019
COL-2019-10196	5/29/2019	SERNA, ROGELIO OVIEDO	CR-13-13313-A	ASSAULT CAUSES BODILY INJ	convicted	3/6/2014	524.00	-	25.00	-	-	-	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	7/4/2014
COL-2019-10209	5/29/2019	SERRATO, ELISANDRO	CR-16-09593-G	RESIST ARREST SEARCH OR TRA	convicted	10/25/2016	437.00	-	-	-	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	2/22/2017
COL-2019-10212	5/29/2019	SERRATO, ELISANDRO	CR-16-09592-G	EVADING ARREST DETENTION	convicted	10/25/2016	1,337.00	-	-	-	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	2/22/2017
COL-2019-09133	5/13/2019	GARCIA, FELICIANO III	CR-18-13273-A	DRIVING WHILE INTOXICATED	CONVICTEI	12/6/2018	779.10	3.00	25.00	60.00	-		4.00	0.10	4.00	20.00	6.00		30.00	2.50	10.00	12.50	4/5/2019

Based on judgment date, the following case was eligible to be assessed Time Payment (3/15/18), OMNI (4/14/18), SCOF (5/14/18), and DEL (6/13/18). However Fees were not assessed.

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-10236	5/30/2019	Cantu, Jose Luis	CR-17-03842-A	DRIVING WHILE INTOXICATED	convicted	2/13/2018	792.10	3.00	-	60.00	-	25.00	4.00	0.10	-	-	-	-	-	-	-	-

Based on judgment date, the following cases were eligible to be assessed Scofflaw fees ($20.00). However Fees were not assessed. (Please see Eligibility date column). In addition, pursuant to County Clerks' Misdemeanor Conviction Court Cost Chart, the following cases should not be assessed DA ($25.00) and JSF ($4.00). The fees must be assessed upon conviction only if the defendandt is convicted (and has not simply been planced on deferred adjudication).

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST	Eligibility Date
COL-2019-08706	5/6/2019	REYNA, JOSUE DOMINGO	CR-18-05668-A	POSS USE INHALE/INGEST VOL	deferred	8/14/2018	494.00	-	-	60.00	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	12/12/2018
COL-2019-08878	5/7/2019	JONES, RICHARD LEE, Jr.	CR-18-07150-B	SALE TO MINORS - ALCOHOL	deferred	10/4/2018	434.00	-	-	-	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	2/1/2019
COL-2019-08945	5/8/2019	SILVA, JOHN ANTHONY	CR-17-05788-A	VIOL BOND/PROTECTIVE ORDE	deferred	2/1/2018	644.00	-	-	-	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	6/1/2018
COL-2019-09432	5/16/2019	FOSTER, DANNY JOE, Jr.	CR-18-00563-F	POSS MARIJ <2OZ	deferred	8/22/2018	1,394.00	-	-	60.00	-	25.00	4.00	-	4.00	20.00	6.00	20.00	-	2.50	10.00	12.50	12/20/2018

Based on judgment date, the following cases were eligible to be assessed OMNI fees ($30.00). However Fees were not assessed. (Please see Eligibility date column). In addition, pursuant to County Clerks' Misdemeanor Conviction Court Cost Chart, x the following cases should not be assessed DA ($25.00) and JSF ($4.00). The fees must be assessed upon conviction only if the defendandt is convicted (and has not simply been planced on deferred adjudication).

Receipt	Date	Party Name	Cause #	Charge Offense Description	Status	Disp/Judgme	Receipted Am	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST	Eligibility Date
COL-2019-08510	5/2/2019	Garcia, Robin, Jr.	CR-17-10052-B	POSS MARIJ <2OZ	deferred	11/21/2017	603.20	-	-	60.00	139.20	25.00	4.00	-	-	-	-	20.00	-	2.50	10.00	12.50	1/20/2018

Based on judgment date, the following cases were eligible to be assessed OMNI (2/3/19), SCOF (3/5/19) and DEL (4/4/19); however, Fees were not assessed.

RECEIPT	DATE	Party Name	CASE	OFFENSE	STATUS	JUDGMENT	TOTAL	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-10020	5/28/2019	Sepulveda, Antonio	CR-18-11068-H	DRIVING WHILE INTOXICATED	CONVICTEI	12/5/2018	817.10	3.00	25.00	60.00	-		4.00	0.10	-	-	-		30.00	2.50	10.00	12.50

Based on judgment date, the following cases were eligible to be assessed OMNI (3/29/19) and SCOF fees (4/28/19);

RECEIPT	DATE	Party Name	CASE	OFFENSE	STATUS	JUDGMENT	TOTAL	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-09367	5/15/2019	Koehler, Mike Edmund (D	CR-18-04030-G	ASSAULT CAUSES BODILY INJ	DEFERREI	1/28/2019	390.00	-	25.00	-	-		4.00	-	-	-	-	-		2.50	10.00	12.50

Based on judgment date, the following cases were eligible to be assessed OMNI (3/30/19) and SCOF (4/29/19) fees; however, fees were not assessed.

RECEIPT	DATE	Party Name	CASE	OFFENSE	STATUS	JUDGMENT	TOTAL	ADDCC	DA	DDCF	DEL	FSP	JSF	MVF	OMNIC	OMNIS	OMNI	SCOF	STF	TP	TPCO	TPST
COL-2019-09786	5/21/2019	REGALADO, LUIS	CR-18-04265-E	DRIVING WHILE INTOXICATED	CONVICTEI	1/29/2019	1,254.10	3.00	25.00	60.00	-		4.00	0.10	-	-	-	-	30.00	2.50	10.00	12.50

Pursuant to County Clerks' Misdemeanor Conviction Court Cost Chart, the following cases should not be assessed DA ($25.00) and JSF ($4.00). The fees must be assessed upon conviction only if the defendant is convicted (and has not simply been placed on deferred adjudication).

Receipt	Date	Cause #	Offense Date	Charge Offense Description		Disp/Judgment Dat	ADDCC	DDCF	DNA	FSP	JSF	LTF	RMP	RMPr	STF	TOTAL
COL-2019-11392	6/18/2019	CR-16-04248-B	11/29/2015	POSS MARIJ <2OZ	DEFERRED	6/18/2019	-	60.00	-	25.00	4.00	2.00	22.50	2.50	-	619.00
COL-2019-11915	6/26/2019	CR-18-00421-B	9/27/2017	POSS CS PG 3 < 28G	DEFERRED	6/25/2019	-	60.00	-	25.00	4.00	2.00	22.50	2.50	-	619.00
COL-2019-10894	6/10/2019	CR-18-01767-F	10/22/2017	ASSAULT CAUSES BODILY INJ	DEFERRED	6/6/2019	-	-	-	25.00	4.00	2.00	22.50	2.50	-	259.00
COL-2019-11106	6/13/2019	CR-18-13682-D	3/29/2018	Criminal Trespass	DEFERRED	5/2/2019	-	-	-	25.00	4.00	2.00	22.50	2.50	-	310.00
COL-2019-10548	6/4/2019	CR-18-15821-F	8/31/2018	FALSE REPORT TO POLICE OFFICER/LA\	DEFERRED	6/4/2019	-	-	-	25.00	4.00	2.00	22.50	2.50	-	509.00
COL-2019-11795	6/25/2019	CR-19-02738-A	1/3/2018	HARASSMENT	DEFERRED	5/28/2019	-	-	-	25.00	4.00	2.00	22.50	2.50	-	759.00
COL-2019-10984	6/11/2019	CR-19-02985-B	7/8/2018	ACCIDENT INVOLVING DAMAGE TO VE	DEFERRED	6/11/2019	3.00	-	-	25.00	4.00	2.00	22.50	2.50	-	300.00
COL-2019-10903	6/10/2019	CR-19-06285-A	1/24/2019	POSS MARIJ <2OZ	DEFERRED	5/20/2019	-	60.00	-	25.00	4.00	2.00	22.50	2.50	-	419.00
COL-2019-11329	6/17/2019	CR-19-06514-H	4/30/2019	BURGLARY OF VEHICLE	DEFERRED	5/20/2019	-	-	-	25.00	4.00	2.00	22.50	2.50	-	362.00
COL-2019-10797	6/7/2019	CR-18-06904-F	3/6/2018	POSS MARIJ <2OZ	DEFERRED	3/12/2019		60.00		25.00	4.00	6.00	22.50	2.50		600.00

Pursuant to County Clerks' Misdemeanor Conviction Court Cost Chart, the following cases should not be assessed DA ($25.00) and JSF ($4.00). The fees must be assessed upon conviction only if the defendant is convicted (and has not simply been placed on deferred adjudication). In addition, Drug Court Fee ($60.00) should be assessed.

Receipt	Date	Cause #	Offense Date	Charge Offense Description		Disp/Judgment Dat	ADDCC	DDCF	DNA	FSP	JSF	LTF	RMP	RMPr	STF	TOTAL
COL-2019-10553	6/4/2019	CR-17-12377-F	7/28/2017	POSS MARIJ <2OZ	DEFERRED	6/4/2019	-	-	-	25.00	4.00	2.00	22.50	2.50	-	259.00

Pursuant to County Clerks' Misdemeanor Conviction Court Cost Chart, the following cases should not be assessed DA ($25.00) and JSF ($4.00). The fees must be assessed upon conviction only if the defendant is convicted (and has not simply been planced on deferred adjudication). In addition, based on the type of offense DNA ($50.00) should be assessed.

Receipt	Date	Cause #	Offense Date	Charge Offense Description		Disp/Judgment Dat	ADDCC	DDCF	DNA	FSP	JSF	LTF	RMP	RMPr	STF	TOTAL
COL-2019-11810	6/25/2019	CR-18-06488-E	2/8/2018	INDECENT EXPOSURE	DEFERRED	6/20/2019	-	-	-	25.00	4.00	2.00	22.50	2.50	-	259.00

Based on the type of offense ADDC ($3.00) and STF ($30.00) should be assessed.

Receipt	Date	Cause #	Offense Date	Charge Offense Description		Disp/Judgment Dat	ADDCC	DDCF	DNA	FSP	JSF	LTF	RMP	RMPr	STF	TOTAL
COL-2019-10368	6/3/2019	CR-18-05380-F	12/31/2017	DUTY ON STRIKING UNATTENDED VEH	PENDING-PTD	1/14/2019	-	-	-	-	-	6.00	22.50	2.50		252.00

LTF was over assessed by $2.00. In addition, RMPr should be assessed at 2.50 and RMP should be assessed at 22.50

Receipt	Date	Cause #	Offense Date	Charge Offense Description		Disp/Judgment Dat	ADDCC	DDCF	DNA	FSP	JSF	LTF	RMP	RMPr	STF	TOTAL
COL-2019-10756	6/7/2019	CR-15-06723-H	3/12/2015	THEFT PROP>=$50<$500	PROB REVOCATI(	10/21/2015	-	-	-	25.00	4.00	12.00	2.50	22.50	-	1,213.00

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

August 12, 2019

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

Re: *Civil and Probate Court Cost Monthly Report* for May 2019 and June 2019

Dear Mr. Guajardo:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Report* for May 2019 and June 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 five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for 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.
- Verified the sequence of receipts per the *Monthly Report* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were properly allocated and reported.
- Verified that the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if collections were deposited with the County Treasurer in a timely manner.

- Verified that receipts, *Revenue Remittance Reports*, the *Monthly Report*, and mail logs were properly completed.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.
- Verified that the number of civil cases and motions were correctly reported on the *Monthly Report*.

Conclusion:
Collections for the months of May 2019 and June 2019 totaled $214,471.01 and $179,466.93, respectively. Based on the review, we concluded that fees and court costs were generally properly accounted and reported.

If you have any questions, 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,

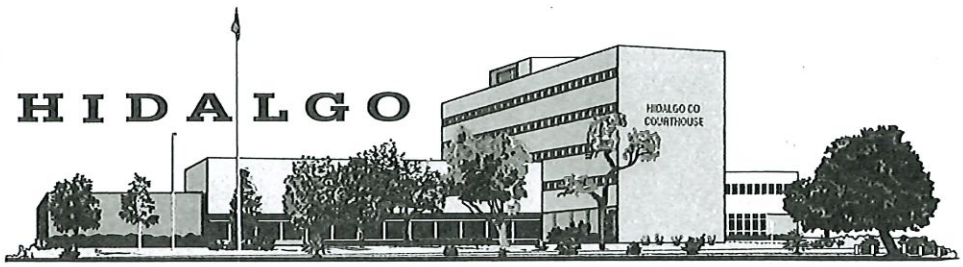
Maria A. Duran BS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 25, 2019

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

Re: *Monthly Fee Report* for June 2019

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Report* and supporting documentation for the month of June 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 June 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 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittances/Close-out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance/Close-out Forms,* and the *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of June 2019 totaled $755.00. 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,

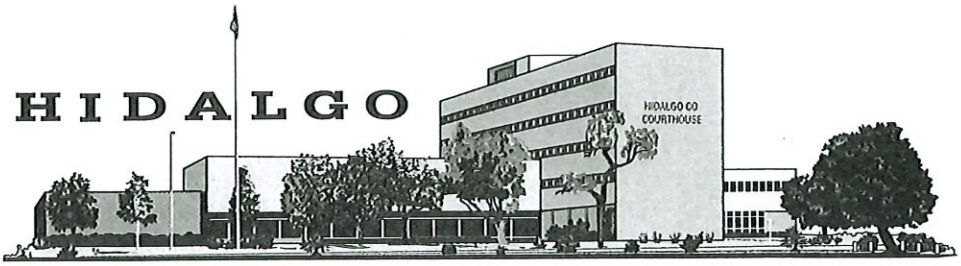
Maria A. Duran PS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 20, 2019

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

Re: *Monthly Fee Report* for July 2019

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Report* and supporting documentation for the month of July 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 July 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 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittances/Close-out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance/Close-out Forms,* and the *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of July 2019 totaled $806.00. 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 BS

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

August 12, 2019

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

Re: *Monthly Fees Report* for June 2019

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 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 June 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 June 2019 totaled $7,895.00. 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.

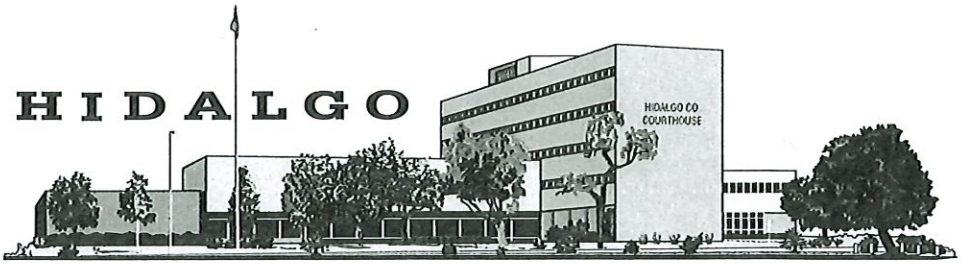
Respectfully,

Maria A. Duran

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
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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor

August 12, 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 June 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 June 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 June 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 June 2019 totaled $25,675.00. 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,

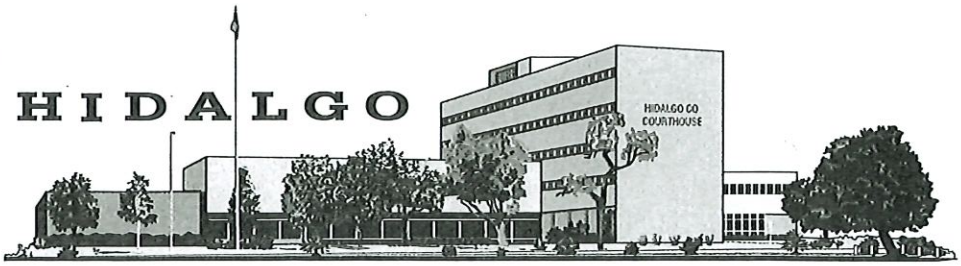
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 25, 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 June 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 June 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 June 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of June 2019 totaled $1,350.00. 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,

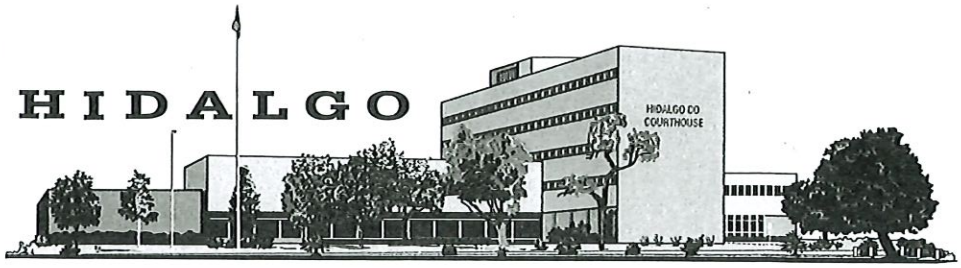
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 20, 2019

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

Re: *Monthly Fees Report* for July 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 July 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 July 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 July 2019 totaled $2,175.00. 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,

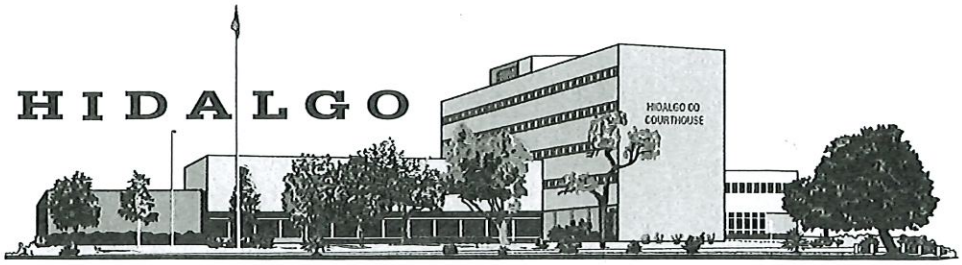
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 25, 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 June 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 June 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 June 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.

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 June 2019 totaled $17,214.50. Based on the 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.

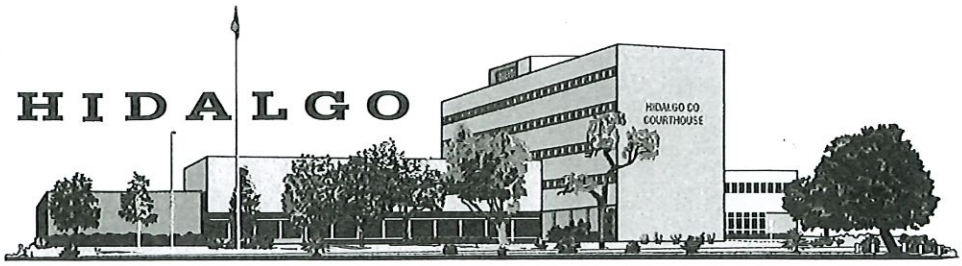
Respectfully,

Maria A. Duran

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

July 25, 2019

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

Re: *Monthly Fees Report* for June 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 June 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 June 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.

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, 464TH D.C.	JUDGE, 484TH 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 June 2019 totaled $22,365.50. 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 CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

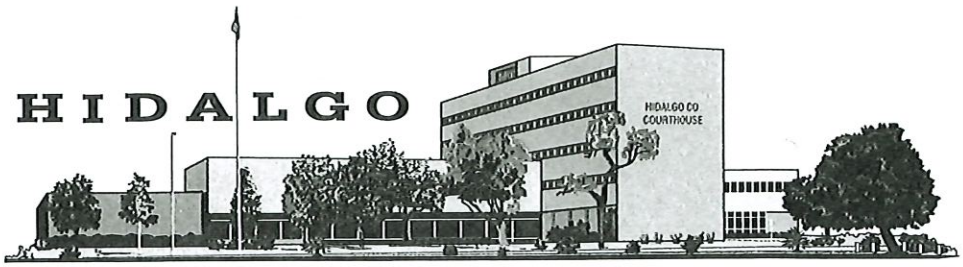
cc: Mr. Valde Guerra, County Executive Officer

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
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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

August 20, 2019

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

Re: *Monthly Fees Report* for July 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 July 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 July 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 July 2019 totaled $3,425.00. 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 CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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July 25, 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 June 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 June 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 June 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 June 2019 totaled $8,701.50. 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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EDINBURG, TEXAS 78539

July 25, 2019

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

Re: *Monthly Fees Report* for June 2019

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the month of June 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 June 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 five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for 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 June 2019 totaled $375.00. 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,

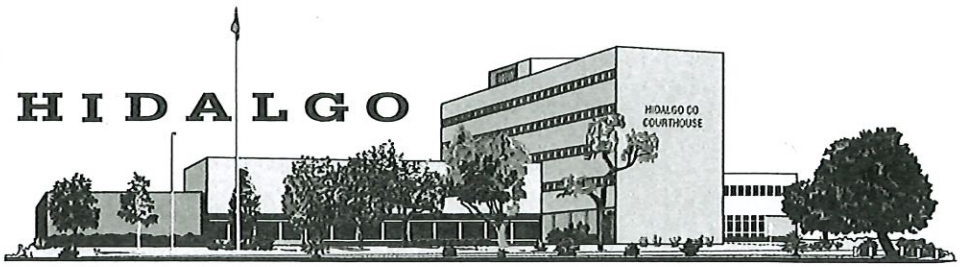
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 22, 2019

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

Re: *Monthly Fees Report* for July 2019

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the month of July 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 July 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 five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for 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 July 2019 totaled $5,526.50. 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,

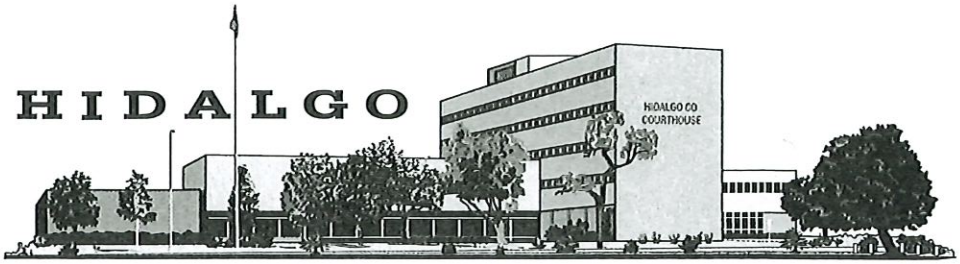
Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 26, 2019

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

Re: Sanitation Program *Monthly Fee Report* for April 2019 and May 2019

Dear Commissioner Fuentes:

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

Conclusion:
Collections for the months of April 2019 and May 2019 totaled $32,175.00 and $31,175.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observation below.

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.

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 $25.00 shortage in the month of May 2017 and 5 missing permits (41601, 41644, 41646, 48210, and 61946) issued between April 2017 and December 2018 totaling $150.00 have not been replenished and deposited with the County Treasurer. In addition, the unaccounted permits have not been voided in the Solid Waste Disposal Application Program as previously requested by the County Auditor's Office. In addition, permits 55910 through 55929 placed in storage due to the June flood in 2018 have yet to be voided and submitted to the County Auditor's Office as previously recommended.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action. Furthermore, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional permits. Moreover, prior to replacing a permit, the cashiers should verify that the permit is in the Solid Waste Disposal System and not reported missing and unaccounted for. A missing and unaccounted permit should not be replaced until the constituent provides proof of payment. Furthermore, the County Auditor's Office requires that all copies of the void receipt contain on the face of the receipt the word "VOID", an explanation for the void, the date receipt was voided, the cashier's signature, and the supervisor's signature of approval.

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

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

Recommendation:
The shortage and missing permits should be immediately replenished and deposited with the County Treasurer. In addition, permits 55910 through 55929 placed in storage should be submitted to the County Auditor's Office.

Please provide a management response to the observation noted above by August 9, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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August 12, 2019

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

Re: Sanitation Program *Monthly Fee Report* for June 2019

Dear Commissioner Cantu:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the month of June 2019 totaled $8,900.00. 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,

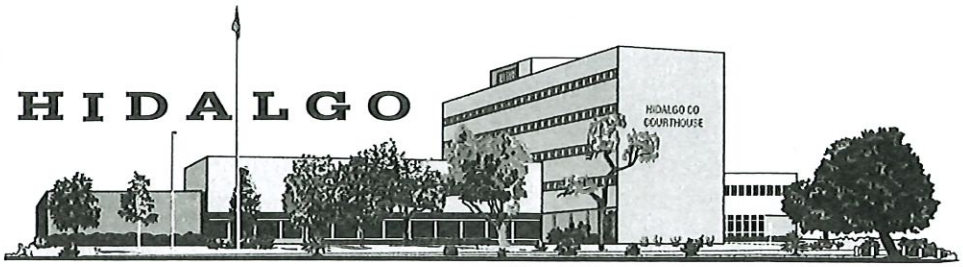
Maria A. Duran CB

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
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 24, 2019

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

Re: Swimming Pool *Monthly Fees Report* for June 2019

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Swimming Pool *Monthly Fees Report* and supporting documentation for the month of June 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.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 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 five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* (Close-Out Reports) 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 Fees Report* agreed to total receipts issued and deposits made with the County Treasurer and the financial institution.
- Reviewed Close-Out Reports and the *Monthly Fees Report* to verify proper completion.

Conclusion:
Collections for the month of June 2019 totaled $306.50. 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 CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

July 25, 2019

The Honorable Jose M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

Re: Anzalduas Park *Monthly Fee Report* for June 2019

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of June 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 June 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 tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets were issued in sequential order.
- Verified that procedures for voiding tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.

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.

- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the month of June 2019 totaled $920.00. Based on the review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observation below.

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

Observation No. 1:
A $4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. However, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is also waived from vehicles entering the park after the Daily Close-Out Report and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided.

Pursuant to Local Government Code §316.004, "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee."

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

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

Recommendation:
Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by August 9, 2019.

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

Respectfully,

Maria A. Duran PA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Anzalduas Park	AUDIT NO.:	
AUDIT:	Monthly Fee Report for June 2019	MANAGEMENT RESPONSE DUE:	August 9, 2019
FINDING No.:	1	RECOMMENDATION:	1

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the Cash Handling Guidelines and Procedures.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 20, 2019

The Honorable Jose M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

Re: Anzalduas Park *Monthly Fee Report* for July 2019

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of July 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 July 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 tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets were issued in sequential order.
- Verified that procedures for voiding tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the month of July 2019 totaled $592.00. Based on the review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observation below.

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

Observation No. 1:
A $4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. However, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is also waived from vehicles entering the park after the Daily Close-Out Report and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided.

Pursuant to Local Government Code §316.004, "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee."

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

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

Recommendation:
Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by September 6, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Anzalduas Park	**AUDIT NO.:**	
AUDIT:	Monthly Fee Report for July 2019	**MANAGEMENT RESPONSE DUE:**	September 6, 2019
FINDING No.:	1	**RECOMMENDATION:**	1

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the Cash Handling Guidelines and Procedures.

Management Response (Choose One):

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

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

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

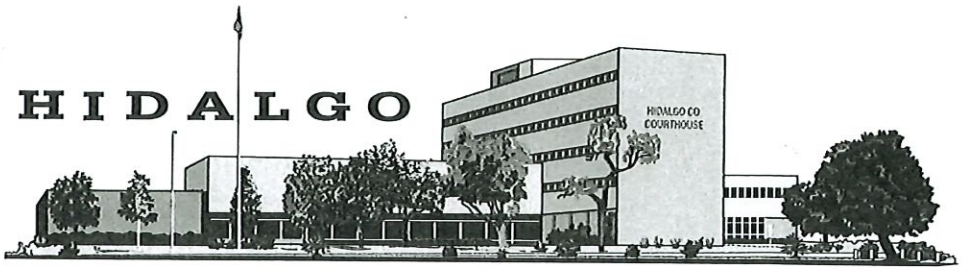
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 24, 2019

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

Re: Sanitation Program *Monthly Fee Report* for April 2019 and May 2019

Dear Commissioner Flores:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of April 2019 and 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 months of April 2019 and 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 the Close-out Reports and *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the months of April 2019 and May 2019 totaled $34,525.00 and $30,700.00, respectively. Based on our review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that permit number 66813 issued to user 47 was out of sequence and unaccounted for. Precinct 3 was unable to provide an explanation for the missing permit.

In addition, shortages and missing permits totaling $1,085.00 (shortages of $25.00, $10.00, $5.00, and $20.00 on January 8, 2016, January 11, 2016, February 24, 2016, and November 26, 2018, respectively, and 41 missing permits totaling $1,025.00 issued between January 2016 and March 2019) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action. Furthermore, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional permits. Moreover, prior to replacing a permit, the cashiers should verify that the permit is in the Solid Waste Disposal System and not reported missing and unaccounted for. A missing and unaccounted permit should not be replaced until the constituent provides proof of payment.

A county officer is personally liable for the loss of funds (e.g. shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) while in his/her possession in the performance of official duties. Shortages must be replenished.

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

Recommendation:
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and $1,110.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

Observation No. 2:
We noted that the "Void Permit Log" was not properly completed. Several void and reissued permits were not documented on the "Void Permit Log." Therefore, the date permit was voided, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval was not documented.

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

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

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

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

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

Please provide a written management response to the observations noted above using the attached Management Response Forms by August 9, 2019.

If you have any questions regarding the requested information, 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 ext. 4645.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Precinct 3	AUDIT NO.:	
AUDIT:	Sanitation Program Monthly Fee Report for April 2019 and May 2019	MANAGEMENT RESPONSE DUE:	August 9, 2019
FINDING No.:	1	RECOMMENDATION:	1

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and $1,110.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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

AUDITEE:	Precinct 3	AUDIT NO.:	
AUDIT:	Sanitation Program Monthly Fee Report for April 2019 and May 2019	MANAGEMENT RESPONSE DUE:	August 9, 2019
FINDING No.:	2	RECOMMENDATION:	2

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

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

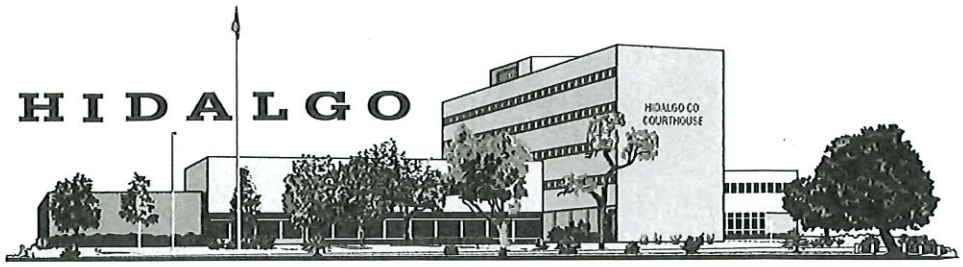
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

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 24, 2019

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

Re: Sanitation Program *Monthly Fee Report* for April 2019

Dear Commissioner Torres:

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

Conclusion:
Collections for the month of April 2019 totaled $46,925.00. 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,

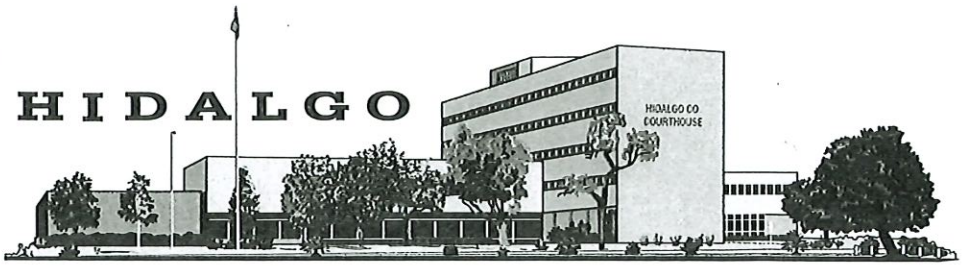
Maria A. Duran

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

August 16, 2019

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

Re: Sanitation Program *Monthly Fee Reports* for May and June 2019

Dear Commissioner Torres:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Reports* and supporting documentation for the months of May and June 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 Reports* for the months of May and June 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 *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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

Conclusion:
Collections for the months of May and June 2019 totaled $42,775.00 and $41,225.00, respectively. Based on the review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following 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 copies of the voided receipts were not always submitted to the CountyAuditor's Office. In addition, the voided receipts submitted to the County Auditor's Office were missing the date receipts were voided, explanation for void, a supervisor's signature of approval, and were not marked "void."

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

Failure to ensure that receipts are properly voided increases the risk that a cashier may void legitimate transactions and take the cash resulting in the loss of County funds.

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

Please provide a written management response to the observations noted above by August 30, 2019.

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

Respectfully,

Maria A. Duran 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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EDINBURG, TEXAS 78539

July 25, 2019

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

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

Dear Mr. Arredondo:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of April 2019 and 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 was 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.
- 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 the *Revenue Detail Report by Account* generated from *Alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

Conclusion:

Collections for the months of April 2019 and May 2019 were $27,116.58 and $68,378.51, respectively. 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,

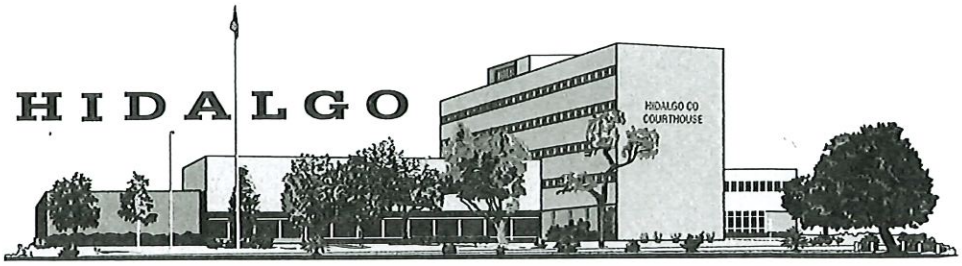
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: 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

.August 20, 2019

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

Re: *Monthly Fees Report* for June and July 2019

Dear Mr. Arredondo:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of June 2019 and July 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 was 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.
- 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 the *Revenue Detail Report by Account* generated from *Alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the months of June and July 2019 were $81,705.80 and $26,606.37, respectively. 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,

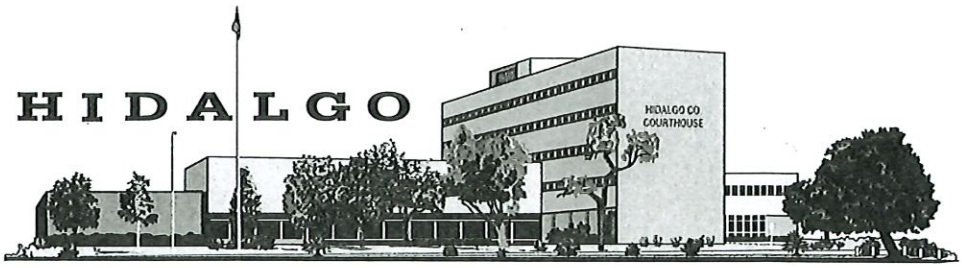
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 12, 2019

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

Re: *Monthly Fees Report* for June 2019

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of June 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 June 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	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, 398TH D.C.	JUDGE, 398TH D.C.	JUDGE, 430TH D.C.	JUDGE, 445TH D.C.	JUDGE, 464TH D.C.

Conclusion:
Collections for the month of June 2019 totaled $513.22. 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,

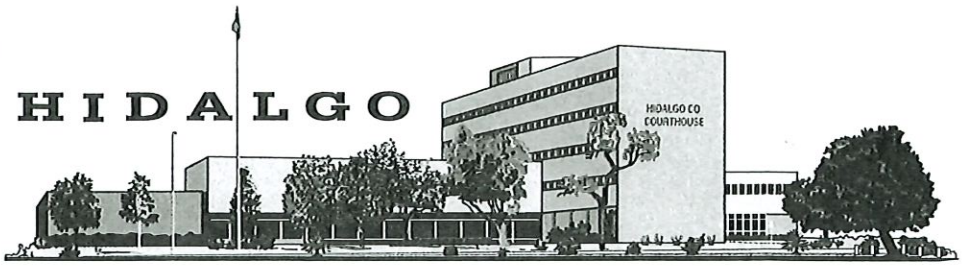
Maria A. Duran CB

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

August 12, 2019

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

Re: Fee Account *Monthly Fees Report* for April 2019 through June 2019

Dear Sheriff Guerra:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for April 2019 through June 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 five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts were issued in sequential order.
- Verified that the receipts and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of April 2019 through June 2019 totaled $31,298.50, $26,409.72, and $18,833.60, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,

Maria 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
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor

August 16, 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 June 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 June 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 June 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 June 2019 totaled $68,571.90. 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 33 of 406 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), and May 2019 (41) 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 June 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 two 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 two receipts were receipted with the incorrect method of payment. Both receipts noted a check payment instead of a credit card payment. According to the Court Coordinator, the error was due to an oversight. Consequently, we noted that the Hamer Enterprises' Payment Report was not utilized to reconcile credit card payments receipted in *Odyssey* at the end of the day.

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 increases the risk of receipting errors not being identified.

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 daily.

Observation No. 5:
We randomly selected 10 of 54 *Scofflaw Release Forms* for the month of June 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.
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 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 for the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by August 30, 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

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: June-19

Judge: GILBERTO SAENZ — **City: WESLACO, TX**
Precinct No. 1 Place No. 1 — **Hidalgo County, Texas**

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP11-2019-03009 THRU JP11-2019-03558 — $ 68,571.90 ~~68,671.90~~ X10-A ✓

LESS: COST ON DEPOSIT — - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — - X7 ✓

68,571.90 X3 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~68,671.90~~ 68,983.90 (A)

Less: Total amount of remittances to County Treasurer (From Part II) — ~~68,671.90~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — $(412.00) X4-H ≠^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$~~68,671.90~~ 68,571.90 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2016 & Jun 2016	412.00 Ex. B ✓	
Add: HCSO Monthly "D" Collections Report		
	68,983.90 (A)	
Total Remittances Made to County Treasurer	$ ≠^ ~~68,671.90~~ A^	

PREPARED BY: Mirna Sustaita DATE: 7/2/19

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 7/2/19

RECEIVED

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

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 03/2016

JUL - 8 2019

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 07/29/2019 7/29/19

HIDALGO COUNTY

X2

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

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ 22,886.83
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	136.43
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	88.97
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	42.50 -
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,059.80
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	350.32
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,409.04
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	108.44
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	27.11
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	746.02
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	1,131.20 ~~1,121.20~~
Deferred Disposition		C.C.P. Art. 45.051	1,121.20		
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	209.60
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	612.51
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	145.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,324.61
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	327.71
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	135.56
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.71
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	9.57
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,091.82
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	28.72
Judicial & Court Personnel Training Fund (___$1, ___$2)	1	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.83
Correctional Managment Institute of Texas Fund ($.50)	48	CCP Art. 102.075		1100-207-20-000-029-0-000	(0.04)
Indigent Legal Services Fee-JP ($6)	8	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	288.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,125.46
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,399.38
Support of Judiciary Fund ($5.40)	20	LGC 133.105		1100-207-20-000-054-0-000	1,880.54
Birth Certificate Fee ($1.80)	8	HSC 191.022(f)		1100-207-20-000-039-0-000	36.00
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	~~10.00~~
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	693.73
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	27.72
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.30)
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	480.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	327.71
Texas Home Visiting Program Contribution ($5)	48 2	HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)		GC 51.971 (a)		1100-207-20-000-076-0-000	240.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1,612.21
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	9.33
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	66.43
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	6,117.93 ~~6,217.93~~
Precinct #2				1100-342-10-292-000-0-000	~~(5.00)~~
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	~~5.00~~
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	~~12.50~~
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	570.00
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	1,240.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,200.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Autopsy Fees			-		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.50		
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	404.00
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	121.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	32.00
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:	$ 68,571.90 ~~68,671.90~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 07/29/2019 7/29/19

RECEIVED
JUL - 8 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).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 01/2017

X1; X2; B1; X6

V2

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of June 30, 2019

What happened to birth certificate numbers 5045, 5046, 5047, 5050?

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CO	CPF	CSFSZ	CVC/	DD	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	TP	TPCO	TPDC	TPDS	TPST	TPWr	UTFC	WFCONST1 WARr		TOTAL
JCD $0.25 was over assessed by $0.25.																																					
JP11-2019-03091	T01-12635GS	6/6/19	7/26/01	AIR LEAK AT BRAKE CHAMBER	17.00	3.00	-	17.5	-	-	15	-	-	5.00	-	5	-	0.5	2	-	-	2.00	-	20.0	-	-	-	-	-	-	-	-	-	3.00	-	-	90.00
JSF was over assessed by $2. Based on the number of payments, LTF was under assessed by $2.																																					
JP11-2019-03543	T10-2000GS	6/28/19	3/1/10	DROVE ON WRONG SIDE OF ROADWAY	2.96	0.22	0.08	121.9	50	-	-	-	-	0.36	-	-	0.15	-	-	0.29	2.29	0.58	0.01	20.0	0.05	0.41	-	2.22	5.55	-	-	-	-	-	0.22	-	3.71	211.00
Based on offense type, MVF $0.10 should have been assessed.																																					
JP11-2019-03444	T12-6775GS	6/26/19	11/19/12	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	2.0	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	20.0	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	89.00
JP11-2019-03211	TR18-7649-J11	6/14/19	11/12/18	NO TEXAS CDL	40.00	3.00	1.00	209.9	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	-	20.0	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	50.0	-	348.90
WARr was under assessed, should be $50.00. Did the open container of alcohol belong to the driver or passenger? If driver, STF $30 and UTFC $3 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.																																					
JP11-2019-03191	CR13-1038GS	6/12/19	6/7/13	OPEN CONTAINER OF ALCOHOL	40.00	3.00	1.00	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	20.0	0.60	5.40	-	-	-	-	-	-	-	-	-	-	1.90	-	89.00
Based on first payment date, TP $25 should have been assessed.																																					
JP11-2019-03520	T15-2899GS	6/28/19	4/22/15	DISPLAY EXPIRED LICENSE PLATES	5.55	0.43	0.14	159.0	-	-	-	-	-	0.69	-	-	0.28	-	-	0.55	0.55	2.00	-	2.77	0.08	0.75	-	-	2.50	10	0.14	0.14	12.5	-	-	6.93	-	205.00
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.																																					
JP11-2019-03481	CRNT15-0084-J11	6/27/19	9/6/15	NO HUNTERS EDUCATION	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	20.0	0.60	5.40	-	-	-	-	1.00	1.00	-	5.00	-	-	-	89.00
Transportation Code Sec. 545.401. RECKLESS DRIVING; OFFENSE. (a) A person commits an offense if the person drives a vehicle in wilful or wanton disregard for the safety of persons or property. (b) An offense under this section is a misdemeanor punishable by: (1) a fine not to exceed $200.																																					
JP11-2019-03204	T14-5419GS	6/13/19	8/13/14	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 52 MPH/30 MPH	40.00	3.00	1.00	210.8	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	20.0	0.60	5.40	5	30.00	-	-	1.00	1.00	-	-	3.00	50.0	-	382.90
JP11-2019-03350	TR19-5165-J11	6/21/19	6/21/19	Unsafe Speed	40.00	3.00	1.00	500.0	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	602.10
CCC was under assessed by $0.10. 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.																																					
JP11-2019-03409	TR18-7901-J11	6/24/19	12/13/18	Driving While License Invalid - DL	39.90	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	20.0	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	89.00
Based on appear by date, SCOF $20 should have been assessed.																																					
JP11-2019-03206	TR18-0963-J11	6/13/19	2/2/18	No Drivers License - When Unlicensed not CDL(#)	40.00	3.00	1.00	140.9	-		-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	50.0	-	260.00
JP11-2019-03272	TR18-6972-J11	6/17/19	11/6/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	58.0	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	160.10
WARr was under assessed, should be $50.00. 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.																																					
JP11-2019-03533	TR19-0458-J11	6/28/19	12/18/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	20.0	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	25.0	-	147.10
Based on citation appear by date, SCOF $20 should be assessed.																																					
JP11-2019-03347	TR18-7584-J11	6/21/19	11/29/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	2.9	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	50.0	-	155.00
Based on offense type, CCC $40, IDRF $2, JSF $4, MVF $0.10, SJFC $0.60, SJFS $5.40, TPDS $1, and TPDC $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 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.																																					
JP11-2019-03143	TR19-4804-J11	6/10/19	3/4/19	Disregard Red Signal - Traffic Light/Device (Pedestrian)	-	3.00	1.00	54.0	-	-	-	-	-	-	5.0	-	-	-	-	4.00	-	2.00	-	-	-	-	-	30.00	-	-	-	-	-	-	3.00	-	-	102.00

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month of June 30, 2019

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CO	CPF	CSFSZ	CVC/	DD	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	TP	TPCO	TPDC	TPDS	TPST	TPWr	UTFC	WARr		TOTAL
Based on the offense type, CSFSZ $25 should not have been assessed.																																					
JP11-2019-03083	TR19-3995-J11	6/6/19	2/18/19	Equipment Violation - Tires (Tread 2/32)	40.00	3.00	1.00	102.0	-	25	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	229.10
Based on first payment, TP $25 should have been assessed. Please verify disposition date.																																					
JP11-2019-03254	TR19-1728-J11	6/17/19	2/9/19	FAIL TO CONTROL SPEED (#)	19.16	1.44	0.48	-	-	-	-	-	-	-	2.4	-	0.96	-	-	1.92	1.92	2.00	0.05	-	0.29	2.59	-	14.39	-	-	0.48	0.48	-	-	1.44	-	-	50.00
JP11-2019-03286	TR19-4459-J11	6/18/19	4/14/19	No Drivers License - When Unlicensed not CDL(#)	-	-	-	60.0	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62.00
Based citations, DPS $5 should have been assessed. CCC $40 was over assed by $5.																																					
JP11-2019-03440	TR19-5319-J11	6/26/19	6/26/19	Failed to Drive in Single Lane	45.00	3.00	1.00	500.0	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	602.10
If case was dismissed, please scan Motion to Dismiss into case.																																					
JP11-2019-03442	TR19-5102-J11	6/26/19	6/13/19	OPERATION OF VEHICLE WITH EXPIRED LICENSE PLATE	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
Based on first payment date, TP $25 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.																																					
JP11-2019-03137	TR19-3534-J11	6/10/19	4/19/19	Speeding 10 percent or more above posted speed limit	24.83	1.86	0.62	-	-	-	-	-	-	-	3.1	-	1.24	-	-	2.48	2.48	2.00	0.06	-	0.37	3.35	-	18.61	-	-	0.62	0.62	-	-	1.86	-	-	64.10
Please enter disposition date.																																					
JP11-2019-03057	T09-0807GS	6/5/19	1/10/09	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 85 MPH/65 MPH	40.00	3.00	1.00	135.0	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	20.0	0.60	5.40	-	30.00	-	-	-	-	-	-	3.00	50.0	-	305.00
JP11-2019-03088	TR19-4626-J11	6/6/19	5/31/19	DISREGARD NO PASSING ZONE (SIGN OR MARKINGS)	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-03156	TR19-2068-J11	6/11/19	2/24/19	DRIVE ON WRONG SIDE ROAD-NO PASSING ZONE	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-03129	CRNT19-0195-J11	6/10/19	5/26/19	Fish: other illegal means or methods	34.63	2.60	0.87	-	-	-	-	-	-	-	-	-	1.73	-	-	3.46	3.46	2.00	-	-	0.52	4.66	-	-	-	-	0.87	0.87	-	4.33	-	-	-	60.00
JP11-2019-03317	TR19-2394-J11	6/20/19	3/10/19	Ride, Not Secured by Safety Belt - Driver	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	-	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.00
JP11-2019-03096	TR19-4367-J11	6/6/19	5/11/19	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-03366	TR19-2411-J11	6/21/19	3/4/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	20.0	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	122.10
JP11-2019-03320	TR19-3515-J11	6/20/19	4/17/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-03131	TR19-3525-J11	6/10/19	4/18/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-03189	TR19-3842-J11	6/12/19	4/28/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	102.10
JP11-2019-03090	TR19-3965-J11	6/6/19	5/5/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	33.0	-	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30.00	-	-	1.00	1.00	-	-	3.00	-	-	135.10

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of June 30, 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 June 2019
Observation No. 1	We noted that 33 of 406 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), and May 2019 (41) 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 June 2019
Observation No. 2	Properly completed copies of the May 2013 and August 2013 through June 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 June 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

August 15, 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 June 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 June 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 June 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 June 2019 totaled $40,955.19. 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 13 of 409 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 June 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 4 of 93 online credit card transactions were receipted 2 to 10 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. 4:
We noted that the June 2019 *Monthly Report* was submitted to the County Auditor's Office 3 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late because the individual who is responsible for submitting the report to the County Auditor's Office was out on leave.

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. In addition, Management should designate an individual to be the backup of the individual who is responsible for submitting the report to the County Auditor's Office.

Observation No. 5:
We randomly selected 10 of 49 *Scofflaw Release Forms* for the month of June 2019. We noted that the procedures for the Scofflaw Program have not been properly implemented as follows:

1. The amount receipted in *Odyssey* did not agree to the outstanding balance noted on the *Scofflaw Release Form.*
2. The new outstanding balance was not handwritten by the Justice of the Peace, when the outstanding balance was reduced. In addition, the Judge's signature of approval was missing when outstanding balance was reduced.
3. The outstanding balance was not zeroed out prior to the approval of *Scofflaw Release Form.*
4. The official County receipt number, payment type, and/or case disposition/status on the *Scofflaw Release Forms* were not consistently filled out.
5. The "Motion to Dismiss" Form was not scanned and entered to *Odyssey.*

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* and/or proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) 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 August 30, 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 ENDED: June-19

PBC

Judge: JESUS E. MORALES — **City: WESLACO, TX**
Precinct No. 1 Place No. 2 — Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2019-02380 through JP12-2019-02784		$ 40,955.19 ✓ 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)	$ 40,955.19	x3 ✓
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 40,955.19	(A) ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ (0.00)	x4 - ay ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 40,955.19	B, ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	$ 0.00 -		
Total Remittances Made to County Treasurer	$ 40,955.19	(A) ✓	

PREPARED BY: Jane Cárdenas **DATE:** 7-5-19

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ev 7.18.19 / VR 7/23/19 — 7/24/19

JUSTICE OF THE PEACE — 7-5-19 DATE

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

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

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

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		1200-351-10-062-000-0-000	$ 8,473.10
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	112.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	654.25
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	208.85
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	864.36
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	314.15 ~~214.16~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	53.54
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	501.54
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				1100-341-10-062-000-0-000	124.36
Deferred Disposition		C.C.P. Art. 45.051	65.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	58.46		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	125.31
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	443.55
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	26.79
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	64.45
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,221.37
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	193.53
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	267.70
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.89
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	23.88
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	8,613.89
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	71.64
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.55
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.39
Indigent Legal Services Fee-JP ($6)	144	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	864.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,292.40
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	835.40
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,121.78
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	411.69
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.27
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	322.28
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,440.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	193.53
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)	144	GC 51.971 (a)		1100-207-20-000-076-0-000	720.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			1124.93 ~~1,036.13~~
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	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	7.93
Constable Fees:					2615.70 ~~2,704.50~~
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	-
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	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	96.69
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	3,615.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,600.00		
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)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
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:	$ 40,955.19

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7.18.2019
7/23/19 7/24/19

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

^% X1; X2

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMIT	CO	CONST1	CSFSZ	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	UTFC	WFDPS	Receipted Amount
Based on the disposition date, time payment should be assessed.																																
JP12-2019-02395	T03-1715J12	6/3/2019	3/28/2003	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 71 MPH/45 MPH	13.19	2.33	-	0.39	78	-	-	11.64	3.88	-	3.88	-	0.39	1.55	3.1	-	2	-	15.52	-	-	-	-	-	-	2.33	38.8	177
JP12-2019-02655	TR16-3328-J12	6/24/2019	12/1/2016	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	-	-	-	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	77
JP12-2019-02617	TR17-3391-J12	6/21/2019	6/21/2017	Speeding 10 percent or more above posted speed limit	-	-	-	-	51	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	53
JP12-2019-02684	CRNT18-0051-J12	6/25/2019	3/25/2018	Open Container in Vehicle - Passenger	-	-	-	-	149	-	-	-	-	-	-	-	-	-	-	-	2	-	20	-	-	-	-	-	-	-	-	171
JP12-2019-02615	CRNT18-0052-J12	6/21/2019	4/7/2018	Possession or Delivery of Drug Paraphernalia	-	-	-	-	219	-	-	-	-	-	-	-	-	-	-	-	2	-	20	-	-	-	-	-	-	-	-	241
JP12-2019-02648	TR18-2206-J12	6/24/2019	4/13/2018	Speeding 10 percent or more above posted speed limit	-	-	-	-	48	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	50
JP12-2019-02622	TR18-3258-J12	6/21/2019	7/2/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	-	65.9	-	-	-	-	5	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	-	1	1	-	-	155
Enter the disposition date.																																
JP12-2019-02675	TR18-2978-J12	6/24/2019	5/22/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	-	65.9	-	-	-	-	5	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	-	1	1	-	-	155
JP12-2019-02763	TR18-3229-J12	6/28/2019	6/23/2018	Disregard Barricade/Warning Device	40	3	1	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	20	0.6	5.4	30	-	1	1	3	-	122.1
JP12-2019-02754	TR19-2472-J12	6/28/2019	5/22/2019	Ride, Not Secured by Safety Belt - Driver	40	3	1	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	0.6	5.4	30	-	1	1	3	-	102
JP12-2019-02673	TR18-1369-J12	6/24/2019	3/2/2018	Cut In After Passing	40	3	1	-	52.9	-	-	-	-	5	-	2	-	-	4	4	2	0.1	20	0.6	5.4	30	-	1	1	3	-	175
Based on offense, child safety school-zone should be assessed.																																
JP12-2019-02771	TR19-2415-J12	6/28/2019	5/22/2019	Speeding - School Zone	40	3	1	-	-	5	-	-	-	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	30	-	1	1	3	-	102.1
LTF should be assessed.																																
JP12-2019-02604	TR16-2143-J12	6/20/2019	7/3/2016	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	50

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for June 2019- J.P. Pct. 1, PL. 2
Observation No. 1	We noted that 13 of 409 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 June 2019- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 through June 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 31, 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 June 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 June 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 June 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 June 2019 totaled $73,676.29. 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 555 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), April 2019 (6), and May 2019 (1) 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 June 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 the June 2019 *Monthly Report* was submitted to the County Auditor's Office 6 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to limited staff.

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

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

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

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by August 22, 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: June-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)	JP21-2019-4500	THRU JP21-2019-5050	$ 73,676.29 ✓
Sheriff's "D" Report	(Receipt #s)		THRU	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)	$ 73,676.29	X3
Less: Total amount of remittances to County Treasurer (From Part II)	73,676.29	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 0.00	X4-a6

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 73,676.29	B1 ✓	
Add: Previous Month's Bond Overtransfter	0.00		
Add: HCSO Monthly "D" Collections Report	0.00		
Total Remittances Made to County Treasurer	$ 73,676.29	(A)	

PREPARED BY: OFELIA ORTIZ FLORES OF DATE: 7/10/19

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 7.22.2019 7/24/19

Bobby Contreras 7/10/19
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

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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 PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 22,248.70
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	150.00
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)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	867.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	287.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,156.00
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	582.00
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	112.00
Deferred Disposition		C.C.P. Art. 45.051	$ 42.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 70.00		
Support of Judiciary Fund ($.60)		LGC 133:105		1100-341-10-060-009-0-000	172.20
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	417.00
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	24.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,920.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	266.00
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	11,537.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee- JP ($6)	243	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,458.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,170.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,148.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,549.80
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	573.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	21.40
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	120.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,430.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	267.00
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)	243	GC 51.971 (a)		1100-207-20-000-076-0-000	1,215.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1,355.00
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	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	65.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	4,850.00
Precinct #3				1100-342-10-293-000-0-000	200.00
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	-
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 DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	23.80
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	36.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,987.39
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,150.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	6,075.00		
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)	40.00		
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)		LCG 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:		$ 73,676.29

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7.22.2019
7/24/19

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 08/2018

AF X1 X2

Y2

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	AAr	CCC	CHS	CHSJP	CO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	OVER	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	UTFC	WFCONST 2	Receipted Amount
Based on the citation, the offense date should be 4/23/2019.																															
JP21-2019-04610	TR19-3334-J21	6/6/2019	4/23/2001	Operate Unregistered Motor Vehicle	-	40	3	1	69	-	-	5	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	1	1	-	-	138
Based on offense, MVF should be assessed.																															
JP21-2019-04966	CR-3424-12-21	6/24/2019	7/25/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40	3	1	116	75.9	5	-	2	4	4	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	50	328.9
Based on offense, MVF should NOT be assessed.																															
JP21-2019-04502	CR-2325-13-21	6/3/2019	5/3/2013	NO SAFETY BELT	-	40	3	1	50	60.03	5	-	2	4	4	2	0.1	4	20	6	-	20	0.6	5.4	30	-	-	-	3	-	260.13
Based on the offense date, TPDC and TPDS should NOT be assessed.																															
JP21-2019-04605	TR19-3782-J21	6/5/2019	9/22/2013	Speeding 10 percent or more above posted speed limit	-	40	3	1	500	-	-	5	2	4	4	2	0.1	-	-	-	-	-	0.6	5.4	30	-	1	1	3	-	602.1
IDRF was under assessed. In addition, TPDC should be assessed.																															
JP21-2019-04520	CR-2784-15-21	6/3/2019	1/16/2015	EXPIRED MOTOR VEHICLE INSPECTION	-	40	3	1	55	61.5	5	-	1	4	4	2	-	4	20	6	0.3	20	0.6	5.4	30	-	-	1	3	-	266.8
Based on offense, MVF, STF, and UTFC should NOT be assessed.																															
JP21-2019-04519	CR-2783-15-21	6/3/2019	1/16/2015	OBSTRUCTED LICENSE PLATE	-	40	3	1	30.9	54.9	5	-	2	4	4	2	0.1	4	20	6	-	20	0.6	5.4	30	-	1	1	3	-	237.9
Based on disposition date, time payment should be assessed.																															
JP21-2019-04742	TR17-7421-J21	6/12/2019	7/29/2017	No Drivers License - When Unlicensed not CDL(#)	-	40	3	1	65.9	-	-	5	2	4	4	2	0.1	-	-	-	-	-	0.6	5.4	-	-	1	1	-	-	135
JP21-2019-04741	TR17-7423-J21	6/12/2019	7/29/2017	Speeding 10 percent or more above posted speed limit	-	40	3	1	30	-	-	5	2	4	4	2	0.1	-	-	-	-	-	0.6	5.4	30	-	1	1	3	-	132.1
LTF should be assessed.																															
JP21-2019-04912	TR18-10005-J21	6/21/2019	12/20/2018	Speeding 10 percent or more above posted speed limit	-	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39
JP21-2019-05050	TR19-0863-J21	6/28/2019	1/18/2019	Speeding 10 percent or more above posted speed limit	-	-	-	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54
Delinquent was under assessed $2.31.																															
JP21-2019-04512	TR16-5920-J21	6/3/2019	11/6/2016	DRIVING WHILE LICENSE INVALID	10	40	3	1	65.9	46.5	-	5	2	4	4	2	0.1	-	-	-	-	20	0.6	5.4	-	-	1	1	-	-	211.5
Delinquent was over assessed $6.92.																															
JP21-2019-05016	TR18-7019-J21	6/27/2019	9/30/2018	Speeding 10 percent or more above posted speed limit	-	40	3	1	-	45.63	-	5	2	4	4	2	0.1	-	-	-	-	20	0.6	5.4	30	-	1	1	3	-	167.73

Exhibit A

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for June 2019- J.P. Pct. 2, PL. 1
Observation No. 1	We noted that 12 of 555 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), April 2019 (6), and May 2019 (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 June 2019- J.P. Pct. 2, PL. 1
Observation No. 2	Copies of the June 2014 through August 2014 and April 2015 through June 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:	

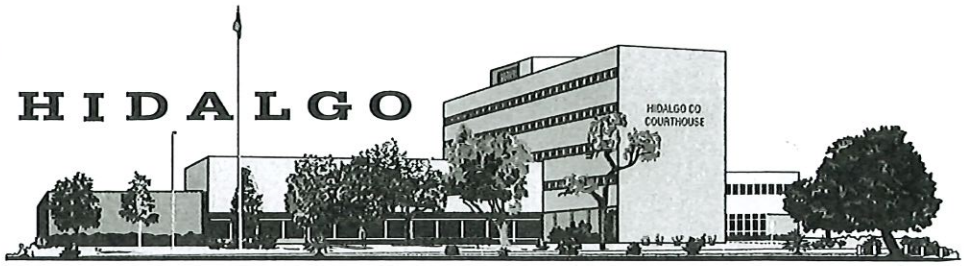
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				
6.				

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

August 16, 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 June 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 June 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 June 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 June 2019 totaled $141,162.61. 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 7 of 907 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), April 2019 (16), and May 2019 (12) 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 June 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 11 of 20 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 5 of 161 online credit card transactions were receipted 19 to 46 days after the transaction date. In addition, 2 of 2 kiosk payments were receipted 14 and 26 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.

Please provide written management responses for the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by August 30, 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 CA

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: June-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) ~~JP22-05242-2019~~ JP22-2019-05242 THRU ~~JP22-06127-J22~~ JP22-2019-06127 $ 141,162.61 ✓ 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) $ 141,162.61 x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~141,162.61~~ 141,512.61 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (350.00) x4-a 1)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 141,162.61	B, ✓	
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	$ ~~141,162.61~~ 141,512.61	(A)	

PREPARED BY: [signature] DATE: 7-2-19

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

REVIEWED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7.23.2019
7/24/19 7/24/19

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

JUSTICE OF THE PEACE 7-2-19 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

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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:					39,856.69
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~39,856.69~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	559.30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	425.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,506.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	499.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,008.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,010.00
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	1,218.00
Deferred Disposition		C.C.P. Art. 45.051	1,168.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	298.80
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	831.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	175.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	36.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,080.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	477.00
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES: Expunction Fee			1100-341-	10-060-015-0-000	100.00
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	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	19,971.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	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)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	341	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,046.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,280.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,992.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,683.20
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	992.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.60
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	180.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,410.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	477.00
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)	341	GC 51.971 (a)		1100-207-20-000-076-0-000	1,705.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	2,340.00
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	15.00
U.T.P.A. (____$3,____$5,____$35, ____$50)				1100-207-20-000-022-0-000	-
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	55.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	26,110.00
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	90.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others - Code enforcement officer Precint 2			1100-342-	10-060-0042-0-000	10.00
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (e) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-064-019-0-000	54.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	8,848.02
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,670.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	8,525.00		
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)	95.00		
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)	-		
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	44.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 141,162.61

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Jul 7. 23. 2019
7/24/19 JC
7/24/19

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

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

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

Exhibit B

Justice of the Peace Jaime Munoz
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	TPDC	TPDS	UTFC	WFPREC22	Receipted Amount
Based on offense, MVF should be assessed.																													
JP22-2019-05386	CR4271-10-2	6/6/2019	7/27/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	-	-	2	4	4	2	-	-	-	-	20	0.6	5.4	5	-	-	-	-	50	393.9
JP22-2019-06017	CR5350-10-2	6/26/2019	9/16/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	50	393.9
JP22-2019-05445	CR2615-11-2	6/10/2019	5/2/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	99.9	5	-	2	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	50	432.9
Based on offense, MVF should NOT be assessed.																													
JP22-2019-06001	CR1266-13-2	6/26/2019	2/12/2013	PASSENGER NOT SECURED BY A SAFETY BELT	40	3	1	50	60.03	5	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	3	-	260.13
LTF should be assessed.																													
JP22-2019-05906	TR17-6621-J22	6/21/2019	10/26/2017	Speeding 10 percent or more above posted speed limit	-	-	-	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
JP22-2019-06016	TR18-2147-J22	6/26/2019	3/19/2018	Speeding 10 percent or more above posted speed limit	-	-	-	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72
Delinquent was under assessed $0.18.																													
JP22-2019-05395	TR18-6374-J22	6/6/2019	8/25/2018	Speeding 10 percent or more above posted speed limit	40	3	1	75.77	59.13	-	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	1	1	3	-	257

Exhibit A

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for June 2019 JP Pct. 2, PL. 2
Observation No. 1	We noted that 7 of 907 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), April 2019 (16), and May 2019 (12) 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 June 2019 JP Pct. 2, PL. 2
Observation No. 2	Copies of the January 2015 through June 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 June 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:	

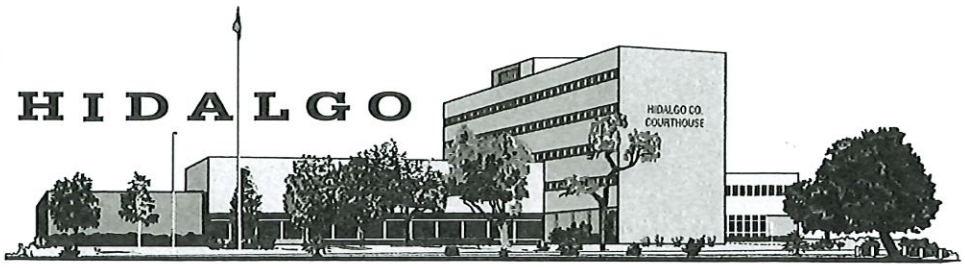
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				
6.				

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

August 16, 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 June 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 June 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 June 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 June 2019 totaled $140,027.49. 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 8 of 1,029 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 June 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 3 of 292 online credit card transactions were receipted 4 to 24 days after the transaction date. In addition, 2 of 2 kiosk credit card transactions were receipted 5 and 24 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 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 randomly selected 10 of 56 *Scofflaw Release Forms* for the month of June 2019. We noted that the procedures for the Scofflaw Program have not been properly implemented as follows:

1. The outstanding balance was not zeroed out prior to approving the *Scofflaw Release Forms*.
2. The *Scofflaw Release Forms* were not signed, just sealed (approved), by the authorized representative of the court without receiving payment for the amount of the bond.
3. The *Scofflaw Release Forms* were not scanned and attached to *Odyssey*.
4. A bond for the outstanding balance was not posted by defendants requesting a pre-trial hearing.
5. The bond and an event stating that a pre-trial hearing was requested, was not entered in *Odyssey*.
6. The "Motion to Dismiss" was not signed by the Justice of the Peace and the District Attorney/Designee.
7. The official payment type, and/or case disposition/status on the *Scofflaw Release Forms* were not consistently filled out. In addition, some *Scofflaw Release Forms* did not contain any information entered by the Court.

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. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey.*
f. The bond and an event stating a pre-trial hearing was requested must be entered in Odyssey.
g. A copy of the signed "motion/order to dismiss" form must be attached to the Scofflaw Release Form.

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 and action plans for the observations noted above using the attached Action Plan Forms by August 30, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

Received
Auditor's Office

2019 JUL -3 PM 3:27

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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) JP31-2019-05923 THRU JP31-2019-06916 — $ 140,027.49 ~~139,828.59~~ ✓ 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) — $ 140,027.49 ~~139,828.59~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ 140,027.49 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — 0 ~~(198.90)~~ ✓ X4-a=14

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 140,027.49	B, ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	$0.00		
Total Remittances Made to County Treasurer	$ 140,027.49	(A)	

PREPARED BY: Debra Gonzalez DATE PREPARED: 7/1/2019 12:30

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: eu 7.24.2019 7/25/19 7/25/19

JUSTICE OF THE PEACE — DATE 7-2-2019

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: 1/17

X8

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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 PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					42,916.66
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ ~~42,850.76~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	792.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	325.00
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)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					1866.00
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~1,863.00~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	621.00 ~~620.00~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2488.00 ~~2,484.00~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	220.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	55.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1252.00 ~~1,250.00~~
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	100.00
Special Fees				1100-341-10-065-000-0-000	652.83
Deferred Disposition		C.C.P. Art. 45.051	532.83		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		372.60
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	~~372.00~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,032.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (o)		1100-341-10-060-011-0-000	250.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5960.00 ~~5,940.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	602.00
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	275.00
Juvenile Crime and Delinquency Fund (____$.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	24880.00 ~~24,840.00~~
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)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	322	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,932.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,320.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2484.00 ~~2,480.00~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3343.40 ~~3,338.00~~
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	1232.00 ~~1,230.00~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	46.80 ~~46.70~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,220.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	602.00
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)	322	GC 51.971 (a)		1100-207-20-000-076-0-000	1,610.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2910.00 ~~2,905.00~~
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	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	180.00
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	5,065.00
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	41.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	49.41
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	13800.84 ~~13,754.94~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,091.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	8,050.00		
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)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.75		
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	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	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7.24.2019

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~139,828.59~~ 140,027.49

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

X3

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSFSZ	DEL	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	UTFC	WARr	WFCONST3	WFPRE C31	Receipted Amount
Based on offense, MVF should NOT be assessed.																													
JP31-2019-06658	CR11-00471-J31	6/24/2019	1/13/2011	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	53	-	66.93	-	2	4	4	2	0.1	20	0.6	5.4	5	-	30	-	-	3	-	50	-	290.03
Based on offense, MVF should be assessed.																													
JP31-2019-06656	CR11-00469-J31	6/24/2019	1/13/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	60.9	-	2	4	4	2	-	20	0.6	5.4	5	-	-	-	-	-	-	-	50	263.9
Based on offense, STF and UTFC should NOT be assessed.																													
JP31-2019-06724	TR18-7937-J31	6/25/2019	5/27/2018	Violate Occupational License Restriction	40	3	1	65.9	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	30	1	1	3	-	-	-	168
Based on offense, child safety-school zone should be assessed.																													
JP31-2019-06003	TR19-2004-J31	6/3/2019	1/30/2019	Fail to Stop/Remain Stopped for School Bus	40	3	1	500	-	-	-	2	4	4	2	0.1	20	0.6	5.4	-	5	30	1	1	3	-	-	-	622.1
Court costs were over assessed.																													
JP31-2019-06173	TR19-1352-J31	6/7/2019	1/31/2019	Equipment Violation	80	6	2	47.8	-	-	10	4	8	8	4	0.2	-	1.2	10.8	-	-	60	1	1	6	-	-	-	250
Based on offense, child safety-school zone should NOT be assessed.																													
JP31-2019-06454	TR19-5186-J31	6/18/2019	5/15/2019	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40	3	1	22.9	25	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	30	1	1	3	-	-	-	150
Delinquent was under assessed $11.54.																													
JP31-2019-06310	TR16-12086-J31	6/12/2019	10/4/2016	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40	3	1	65.9	-	46.5	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	1	1	-	50	-	-	251.5
JP31-2019-06909	TR16-12087-J31	6/28/2019	10/4/2016	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	40	3	1	30	-	45.63	5	2	4	4	2	0.1	20	0.6	5.4	-	-	30	1	1	3	50	-	-	247.73

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for June 2019- JP Pct. 3, Pl. 1
Observation No. 2	Copies of the January 2015 through June 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**

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for June 2019- JP Pct. 3, Pl. 1
Observation No. 1	We noted that 8 of 1,029 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:	

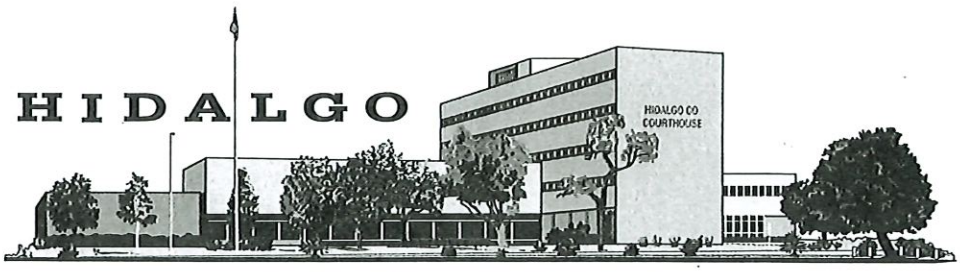
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3				

Dept. Head/Elected Official Signature

Date

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

August 19, 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 June 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 June 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 June 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 June 2019 totaled $113,360.52. 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 53 of 632 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. 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 (47), December 2018 (29), January 2019 (41), February 2019 (58), March 2019 (78), April 2019 (74), and May 2019 (56) are pending to be completed. According to the Court Coordinator, the adjustments have not been completed since the Information Technology Department has not provided training.

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 June 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 2 of 20 days were deposited at the bank 2 to 4 days after collections were receipted. According to the Court Coordinator, the funds were deposited late due to being understaffed.

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

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

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

Observation No. 5:
We noted that 15 of 252 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 being understaffed.

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. 6:
We randomly selected 10 of 70 *Scofflaw Release Forms* for the month of June 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The outstanding balance was not zeroed out and a case disposition was not entered in *Odyssey* prior to approving the *Scofflaw Release Form*.
2. Case dispositions did not agree to the disposition documented on the *Scofflaw Release Form*.
3. The payment type, and/or case disposition/status on the *Scofflaw Release Form* were not consistently filled out.
4. The *Scofflaw Release Forms* did not contain any information entered by the Court or the County seal.

According to the Court Coordinator, she will review the *Scofflaw Release Forms* to ensure they are filled out properly.

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 for the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by August 30, 2019.

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

Respectfully,

Maria A. Duran '19

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: June-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) JP32-2019-04426 THRU JP32-2019-05037 $ 113,360.52 X10-A ✓

LESS: COST ON DEPOSIT - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 113,360.52 X3 ✓

113,593.32 (A) ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~113,592.52~~ (232.80) X4-S

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)	$ 113,360.52 B1 ✓	
Add: Previous Month's Bond Overtransfer Sept '15, Oct '16	$ 232.~~00~~80 Ex B	Unliquidated Bonds
Add: HCSO Monthly "D" Collections Report	-	
	113,593.32 (A) ✓	
Total Remittances Made to County Treasurer	$ ~~113,592.52~~	

PREPARED BY: Dana Rodriguez DATE PREPARED: 07/09/19

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 07/09/19 DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 10/18

RECEIVED
JUL 10 2019
HIDALGO COUNTY AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 07/26/2019 7/26/19 7/26/19

X2

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

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

PBC

City: MISSION, TX
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 35,670.34
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	450.00
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)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,692.08
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	558.05
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,248.13
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,136.67
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	30.00
Special Fees				1100-341-10-066-000-0-000	628.15
Deferred Disposition		C.C.P. Art. 45.051	573.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	54.25		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	335.42
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,068.09
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	175.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	64.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	6,088.51
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	533.71
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50 ~~25.00~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	22,515.18
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, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	22	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	132.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,620.89
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,236.13
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,008.76
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	1,108.07
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	42.18
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	320.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	220.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	539.71
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)	22	GC 51.971 (a)		1100-207-20-000-076-0-00	110.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,830.14
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
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	75.00
Precinct #3				1100-342-10-293-000-0-000	3,746.67
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	339.60
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	96.00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	14,044.54
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	610.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	550.00		
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)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	30.00		
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 $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:	$ 113,360.52

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 07/26/2019 7/26/19 8/1/19

RECEIVED
JUL 10 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).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 10/2018

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CO	CRF	CVCA	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	TPWr	UTFC	WARr	WFCONST3	WFDPS	WFPRE	TOTAL
Based on disposition date, TP $25 should have been assessed.																																							
JP32-2019-04749	T99-2752MO	6/19/19	2/8/99	DISREGARD STOP SIGN	17.00	3.00	-	60.00	-	15	54.38	5.00	-	-	5	-	0.25	1	-	-	2.00	-	-	-	-	20.00	-	-	-	-	-	-	-	3.00	-	-	50	-	235.63
JP32-2019-04432	T08-1848MO	6/3/19	4/28/08	NO SAFETY BELT	13.33	0.99	0.34	50.00	-	-	51.60	1.66	-	-	-	0.67	-	-	1.34	1.34	2.67	-	-	-	-	20.00	0.20	1.80	9.99	-	-	-	-	1.00	50	16.67	-	-	223.60
Texas Attorney General Opinion GA-1006 provides that "If the commissioners court decides to impose the fee, the commissioners court may determine whether the officer charged with assessing and collecting the additional fee may waive it in particular circumstances." However, Commissioners Court did not authorize any County Officials to waive the Scofflaw fee. Based on appear by date, SCOF $20 should have been assessed and not waived.																																							
JP32-2019-04509	T04-2718MO	6/5/19	9/3/04	FAIL TO CONTROL SPEED	40.00	3.00	-	150.0	-	-	86.10	5.00	-	-	-	-	-	-	4.00	-	2.00	-	-	-	-	-	-	-	30.00	-	-	-	-	3.00	-	50.00	-	-	373.10
JP32-2019-04488	T11-5157MO	6/4/19	9/25/11	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 42 MPH/30 MPH	40.00	3.00	1.00	25.00	-	-	52.53	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	0.60	5.40	30.00	-	-	-	-	3.00	-	-	-	50.00	227.63
JP32-2019-04486	T11-4749MO	6/4/19	9/3/11	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 66 MPH/55 MPH	40.00	3.00	1.00	25.00	-	-	52.53	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	0.60	5.40	30.00	-	-	-	-	3.00	-	-	-	50.00	227.63
JP32-2019-04992	T14-2823MO	6/27/19	4/24/14	DISPLAY EXPIRED LICENSE PLATES	40.00	3.00	1.00	-	-	-	44.70	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	4	20	6	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	50.00	193.70
JP32-2019-04480	T14-5695MO	6/4/19	8/27/14	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	40.00	3.00	1.00	50.00	-	-	59.70	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	4	20	6	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	50.00	258.70
JP32-2019-04991	T14-2822MO	6/27/19	4/24/14	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 62 MPH/45 MPH	40.00	3.00	1.00	51.00	-	-	69.93	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	4	20	6	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	50.00	303.03
Based on first payment date, TP $25 should have been assessed. Based on number of payments, LTF was under assessed by $2. In addition, please verify disposition date.																																							
JP32-2019-04552	T07-0214MO	6/7/19	12/28/06	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 61 MPH/45 MPH	-	-	-	48.00	-	-	35.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	50.00	-	-	153.40
Based on citation appear by date, SCOF $20 should have been assessed. In addition, based on offense date, MVF $0.10 should have been assessed.																																							
JP32-2019-04481	T10-5067MO	6/4/19	10/21/10	DRIVING WHILE LICENSE SUSPENDED	40.00	3.00	1.00	66.00	-	-	-	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	133.00
JP32-2019-04487	T11-5156MO	6/4/19	9/25/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	25.00	-	-	42.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35.73	103.33
Based on offense type, MVF $0.10 should have been assessed.																																							
JP32-2019-04711	T11-2848MO	6/17/19	5/11/11	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	132.0	-	-	80.70	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	50.00	349.70
JP32-2019-04574	T10-0424MO	6/10/19	1/20/10	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 65 MPH/55 MPH	40.00	3.00	1.00	60.00	-	-	69.00	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	30.00	-	-	-	-	3.00	-	50.00	-	-	299.00
JP32-2019-04975	T12-4289MO	6/26/19	8/21/12	NO CDL	40.00	3.00	1.00	200.0	-	-	101.1	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	438.10
JP32-2019-05008	T12-3876MO	6/27/19	7/23/12	NO DRIVER'S LICENSE (WHEN UNLICENSED)	38.47	3.00	1.00	132.0	-	-	80.70	5.00	-	-	-	2.00	-	-	4.00	4.00	-	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	50.00	346.17
TPDC and TPDS were split incorrectly, should be TPDC $1 and TPDS $1.																																							
JP32-2019-04817	T14-1077MO	6/21/19	1/27/14	DRIVING WHILE LICENSE SUSPENDED	40.00	3.00	1.00	100.0	-	-	65.73	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	4	20	6	20.00	0.60	5.40	-	-	-	2.00	-	-	-	-	-	-	-	284.83
JP32-2019-04740	T14-1444MO	6/18/19	2/11/14	FAIL TO CONTROL SPEED	40.00	3.00	1.00	53.10	-	-	61.56	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	4	20	6	20.00	0.60	5.40	30.00	-	-	2.00	-	3.00	-	-	-	-	266.76
JP32-2019-04818	T14-1078MO	6/21/19	1/27/14	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 71 MPH/45 MPH	40.00	3.00	1.00	78.00	-	-	69.03	5.00	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	4	20	6	20.00	0.60	5.40	30.00	-	-	2.00	-	3.00	-	-	-	-	299.13

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CO	CRF	CVCA	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	TPWr	UTFC	WARr	WFCONST3	WFDPS	WFPRE	TOTAL
Based on the number of payments, LTF was under assessed by $2.																																						
JP32-2019-04672	T14-2379MO	6/14/19	4/2/14	FAIL TO YIELD ROW (EMERGENCY VEHICLE)	0.03	-	0.01	499.9	-	.	187.5	-	-	-	-	0.01	-	-	-	-	-	0.01	4	20	6	20.00	-	-	0.02	25	0.01	0.01	-	-	-	-	-	50.00	812.50
DEL was over assessed, should be $28.80. Please call Auditor's Office for instructions. In addition, CO and TPWF were split incorrectly, should be CO (15%) $1.05 and TPWF (85%) $5.95. 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.																																						
JP32-2019-05018	CRNT15-0032-J32	6/28/19	9/5/15	NO HUNTERS EDUCATION	40.00	3.00	1.00	7.00	-	.	101.7	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	-	-	1.00	1.00	5	-	-	-	-	-	197.70
DEL was under assessed, should be $46.52. Please call Auditor's Office for instructions																																						
JP32-2019-04497	TR16-6580-J32	6/4/19	7/17/16	DRIVING WHILE LICENSE INVALID	40.00	3.00	1.00	65.96	-	.	46.50	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	201.56
DEL was under assessed, should be $47.97. Please call Auditor's Office for instructions																																						
JP32-2019-04661	TR16-8859-J32	6/13/19	8/24/16	NO DRIVER LICENSE WHEN UNLIC-NOT CDL	40.00	3.00	1.00	70.80	-	.	46.50	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	206.40
Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																						
JP32-2019-04802	TR17-11538-J32	6/21/19	10/30/17	Speeding 10 percent or more above posted speed limit	-	-	-	60.00	-	.	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62.00
JP32-2019-04806	TR18-3444-J32	6/21/19	3/31/18	Speeding 10 percent or more above posted speed limit	-	-	-	36.00	-	.	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38.00
JP32-2019-04517	TR19-4593-J32	6/5/19	4/18/19	FAIL TO CONTROL SPEED (#)	10.83	0.81	0.27	52.90	-	.	-	-	1.35	-	-	0.54	-	-	1.08	1.08	-	0.05	-	-	-	-	0.16	1.46	8.12	-	0.27	0.27	-	0.81	-	-	-	-	80.00
Based on first payment date, TP $25 should have been assessed. Based on number of payments, LTF was under assessed by $2. DSCr $10 was assessed twice. In addition, please verify disposition date.																																						
JP32-2019-04836	TR17-11694-J32	6/21/19	10/21/17	Speeding 10 percent or more above posted speed limit	-	-	-	57.00	-	.	-	-	-	10.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67.00
JP32-2019-04884	TR17-12175-J32	6/24/19	11/25/17	Speeding 10 percent or more above posted speed limit	-	-	-	54.00	-	.	-	-	-	10.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64.00
Based on citation appear by date, SCOF $20 should have been assessed.																																						
JP32-2019-04453	TR19-5659-J32	6/3/19	7/1/18	Display Expired License Plate (#)	40.00	3.00	1.00	52.90	-	.	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	121.90
JP32-2019-04914	TR18-9998-J32	6/25/19	8/14/18	SAFETY BELT,CHILD,REQUIRED TO BE SECURED BY:<17 AND NOT REQUIRED TO BE SECURED UNDER 545.412(A)	40.00	3.00	1.00	50.00	50.0	.	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	-	202.00
JP32-2019-04972	TR18-13422-J32	6/26/19	12/10/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	48.00	-	.	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	50	-	-	-	200.10
JP32-2019-04506	TR19-2237-J32	6/5/19	1/30/19	EXPIRED DRIVER LICENSE (#)	40.00	3.00	1.00	65.90	-	.	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	134.90
Based on appear by date, SCOF $20 should have been assessed.																																						
JP32-2019-04832	TR18-3658-J32	6/21/19	1/19/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40.00	3.00	1.00	52.90	-	.	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	-	121.90

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CO	CRF	CVCA	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	OMNIC MVF	OMNIV OMNIS	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	TPWr	UTFC	WARr WFCONST3	WFDPS WFPRE	TOTAL
Based on appear by date, SCOF $20 should have been assessed.																																			
JP32-2019-04833	TR18-3847-J32	6/21/19	1/22/18	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40.00	3.00	1.00	52.90	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	121.90
JP32-2019-04848	TR18-8694-J32	6/24/19	3/29/18	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	40.00	3.00	1.00	175.0	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	244.00
JP32-2019-04454	TR19-5660-J32	6/3/19	7/1/18	Safety Seat SYS, Child pass, Child<8 Unless Taller than 4 ft. 9	40.00	3.00	1.00	12.50	12.5	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	127.10
JP32-2019-05021	TR19-2312-J32	6/28/19	7/11/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	33.00	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	135.10
JP32-2019-04528	TR19-5710-J32	6/6/19	7/1/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	45.00	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	147.10
JP32-2019-05034	TR19-2614-J32	6/28/19	2/21/19	Ride, Not Secured by Safety Belt - Driver	40.00	3.00	1.00	50.00	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	152.00
JP32-2019-04677	TR19-2498-J32	6/14/19	2/16/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	69.00	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	171.10
JP32-2019-04761	TR19-2533-J32	6/19/19	2/17/19	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	54.00	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	156.10
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.																																			
JP32-2019-04703	TR18-4188-J32	6/17/19	2/28/18	DISREGARD RED LIGHT-TRAFFIC SIGNAL	40.00	3.00	1.00	-	-	-	52.50	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	174.60
JP32-2019-04920	TR18-10410-J32	6/25/19	8/28/18	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	51.03	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	173.13
DEL was under assessed, should be $46.65. Please call Auditor's Office for instructions.																																			
JP32-2019-04898	TR18-9951-J32	6/24/19	8/15/18	No Drivers License - When Unlic not CDL(#)	40.00	3.00	1.00	66.40	-	-	46.50	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	202.00
CO and CRF were split incorrectly, should be CO (50%) $25 and CRF (50%) $25.																																			
JP32-2019-04643	TR18-9426-J32	6/12/19	8/2/18	SAFETY BELT,REQUIRED:> =15 RIDING IN A PASS VEH	40.00	3.00	1.00	50.00	-	-	51.60	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	223.60
JP32-2019-04606	TR18-9853-J32	6/11/19	8/13/18	SAFETY BELT,REQUIRED:> =15 RIDING IN A PASS VEH	40.00	3.00	1.00	50.00	-	-	51.60	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	223.60
JP32-2019-04475	TR19-4651-J32	6/4/19	4/18/19	SAFETY BELT,REQUIRED:> =15 RIDING IN A PASS VEH	40.00	3.00	1.00	50.00	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	-	152.00
DEL was under assessed, should be $63.63. Please call Auditor's Office for instructions. In addition, please enter disposition date.																																			
JP32-2019-04654	TR18-10145-J32	6/13/19	8/19/18	Speeding 10 percent or more above posted speed limit	23.14	1.74	0.58	-	-	-	34.76	-	2.90	5.79	-	1.16	-	-	2.32	2.32	2.00	0.06	-	-	-	11.58	0.35	3.13	17.37	-	0.58	0.58	-	1.74	-	-	-	112.10

Justice of the Peace Juan "J. J." Peña
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CO	CRF	CVCA	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIV OMNIS	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	TPWr	UTFC	WARr WFCONST3	WFDPS WFPRE	TOTAL
Based on offense type, MVF $0.10 should not have been assessed,																																				
JP32-2019-04500	TR18-7960-J32	6/5/19	5/28/18	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.00	3.00	1.00	99.00	-	-	66.33	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	287.43
JP32-2019-04598	TR19-5223-J32	6/11/19	5/6/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.00	3.00	1.00	99.00	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	201.10
Based on citation, please assess fee to proper law enforcement agency, should be SO $5,																																				
JP32-2019-04901	CRNT19-0069-J32	6/25/19	2/14/19	Assault - physical contact (Class C)	40.00	3.00	1.00	100.0	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	164.00
Please enter disposition date,																																				
JP32-2019-04474	TR18-12564-J32	6/4/2019	10/12/2018	Speeding 10 percent or more above posted speed limit	33.85	2.54	0.85	-	-	-	-	-	4.23	8.46	-	1.69	-	-	3.39	3.39	2.00	0.06	-	-	-	16.93	0.51	4.57	25.39	-	0.85	0.85	-	2.54	-	-	112.10
JP32-2019-04498	TR19-3123-J32	6/5/2019	3/9/2019	No Drivers License - When Unlic not CDL(#)	40.00	3.00	1.00	65.90	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	0.60	5.40	-	-	1.00	1.00	-	-	-	-	135.00
JP32-2019-04529	TR19-5147-J32	6/6/2019	5/9/2019	Speeding 10 percent or more above posted speed limit	40.00	3.00	1.00	-	-	-	-	-	5.00	10.0	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	-	0.60	5.40	30.00	-	1.00	1.00	-	3.00	-	-	112.10

Justice of the Peace Juan "J. J." Peña
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of June 30, 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 June 2019
Observation No. 1	We noted that 53 of 632 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), April 2019 (74), and May 2019 (56) 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 June 2019
Observation No. 2	Copies of the January 2014 through June 2014 and September 2014 through June 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 June 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

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 29, 2019

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

Re: *Monthly Fines and Fees Report* for June 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 June 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 June 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 June 2019 totaled $170,433.46. 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 58 of 1,176 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), April 2019 (25), and May 2019 (34) 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 June 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 18 of 229 online credit card transactions were receipted 4 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 limited staff.

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 noted that the June 2019 *Monthly Report* was submitted to the County Auditor's Office 6 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late since the Justice of the Peace was out of the office.

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

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

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

Observation No. 8:
We randomly selected 10 of 76 *Scofflaw Release Forms* for the month of June 2019. We noted that the procedures for the Scofflaw Program have not been properly implemented as follows:

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

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 August 16, 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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for June 2019- JP PCT. 4, Pl.1
Observation No. 1	We noted that 58 of 1,176 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), April 2019 (25), and May 2019 (34) 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 June 2019- JP PCT. 4, Pl.1
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through June 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 June 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 June 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



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

August 16, 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 June 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 June 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 June 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 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 June 2019 totaled $46,501.55. 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 66 of 406 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), April 2019 (75), and May 2019 (71) 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 15 of 66 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 18 of 66 transactions since the disposition date was not entered in *Odyssey*. According to the Court Coordinator, the Information Technology Department will be training staff on the assessment of the time payment fee and entering the disposition date.

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 June 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 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. Furthermore, the mail logs did not contain the receipt numbers that were issued for each mail-in payment. According to the Court Coordinator, mail logs will be submitted that reflect that no mail-in payments were received. In addition, staff will re-trained to ensure that mail logs are properly completed.

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 properly completed 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. 6:
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 and/or of the individual who took possession of the collections. 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. 7:
We noted that the June 2019 *Monthly Report* was submitted 4 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly* Report was not submitted timely since the office was closed and the Justice of the Peace was not available to sign the *Monthly Report.*

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.

Observation No. 8:
We randomly selected 10 of 28 *Scofflaw Release Forms* for the month of June 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 case disposition date in *Odyssey* did not agree to the disposition date entered on the *Scofflaw Release Form.*
3. The case disposition/status on the *Scofflaw Release Form* was not consistently filled out.
4. The *Scofflaw Release Forms* was not signed and sealed by the authorized representative of the court after the receipt of the "motion/order to dismiss" form.
5. A copy of the signed "motion/order to dismiss" form was not attached to the *Scofflaw Release Form.*
6. The approved *Scofflaw Release Form* and proof of dismissal ("motion/order to dismiss" form) were not scanned and entered in *Odyssey.*
7. The Justice of the Peace did not sign the court order/judgment form (community service).

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. In addition, staff will be trained on the Scofflaw Program procedures.

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.*
g. The *Scofflaw Release Form* must be signed and sealed by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
h. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and entered in Odyssey.
i. The Justice of the Peace should only sign the court order/judgment form if it has been pre-printed with the docket number and defendant's name.
j. The court order/judgment, approved *Scofflaw Release Form*, and evidence that community service was completed must also be scanned and entered in *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 for the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by August 30, 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 CPA

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: June-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) JP42-2019-02302 -0- THRU JP42-2019-02698 -0- $ 46,501.55 ✓ X10-1 ~~46,748.80~~

LESS: COST ON DEPOSIT - X7✓

ADD: COST ON DEPOSIT LIQUIDATED - - X7✓

46,501.55 X3✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~46,748.80~~ 50,092.55 (A)✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~43,321.41~~ (3,591.00) X4-G ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~3,427.39~~ ≠^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~43,321.41~~ 46,501.55 B1✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Dec. '13, May '16 through Aug. '16, Oct. '16	3,591.00 ~~$0.00~~ EX B✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
	50,092.55 (A)	
Total Remittances Made to County Treasuerer	$ ≠^ ~~43,321.41~~	

PREPARED BY: David Rodriguez DATE PREPARED: 7-8-19

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

Homero Jasso 7-8-19
JUSTICE OF THE PEACE DATE

RECEIVED
JUL 9 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).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 10/18

APPROVED BY: 7/30/19
DATE: 07/30/2019 7/25/19

HIDALGO COUNTY
AUDITOR'S OFFICE

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 12,473.02 ~~12,514.52~~
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	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	262.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	531.00 ~~536.15~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	166.76 ~~167.48~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	707.99 ~~710.86~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	440.00 ~~442.00~~
Motor Vehicle Adm. Fee ($10-$20) (Maximum 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	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	101.31 ~~101.74~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	232.84 ~~235.84~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	160.90 ~~260.90~~
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	2,315.37 ~~2,335.37~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	158.62 ~~159.34~~
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.11 ~~3.36~~
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	31.12 ~~36.12~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,936.50 ~~6,982.16~~
Compensation Victims Of Crime Fund (____$3,____$5,____$15,____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	93.35 ~~108.35~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.45 ~~13.45~~
Correctional Managment Institute of Texas Fund ($.50)	167	CCP Art. 102.075		1100-207-20-000-029-0-000	3.11
Indigent legal Services Fee-JP ($6)	-	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,082.00 ~~1,008.00~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,171.67
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	675.01 ~~677.90~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	899.38 ~~903.25~~
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	325.53 ~~326.94~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	12.56
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	1,670.00 ~~1,680.00~~
Truancy Prevention and Diversion Fund ($1)	167	C.C.P Art. 102.015		1100-207-20-000-073-0-000	158.62 ~~159.34~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	7	GC 51.971 (a)		1100-207-20-000-076-0-000	835.00 ~~840.00~~
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	804.61 ~~808.19~~
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	1.64
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	58.28 ~~108.28~~
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	75.00
Precinct #4				1100-342-10-294-000-0-000	2,559.47
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	5.07
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	6,073.68
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,225.00 ~~4,240.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~4,200.00~~		4,175.00
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			10.00 -		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each 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:	$ 46,501.55 ~~46,248.80~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature] 7/30/19
DATE: 07/30/2019

JUL - 9 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 June 30, 2019

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPWr	UTFC	WARr	WFPREC42	TOTAL
DEL was over assessed, should be $38.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions. In addition, please enter disposition date.																																							
JP42-2019-02331	JP03-08-746	6/4/19	8/21/03	SPEEDING (EXCEED PRIMA FACIE LIMIT) -	3.80	0.67	-	0.11	-	-	-	-	3.35	20.05	1.12	-	1.12	-	0.11	0.45	0.90	-	2	-	4.47	-	-	-	-	-	-	-	-	-	0.67	-	11.18	50.00
Based on disposition date, TP $25 should not have been assessed.																																						
JP42-2019-02586	JP02-02-148	6/21/19	2/2/02	SPEEDING (EXCEED PRIMA FACIE LIMIT) -	17.00	3.00	-	0.50	139.0	-	-	-	15.0	-	5.00	-	5.00	-	0.50	2.00	4.00	-	2	-	20.00	-	-	-	-	-	-	25	-	-	-	3.00	-	50.00	291.00
Based on disposition date, TP $25 should have been assessed.																																						
JP42-2019-02430	JP05-05-113	6/10/19	4/30/05	OPEN CONTAINER OF	40.00	3.00	-	-	246.0	-	-	-	-	111	5.00	-	-	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	50.00	481.00
DEL was over assessed, should be $47.10. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions. In addition, based on disposition date, TP $25 should have been assessed.																																						
JP42-2019-02433	JP05-06-711	6/10/19	5/29/05	SPEEDING (EXCEED PRIMA FACIE LIMIT) -	40.00	3.00	-	-	-	-	-	-	-	91.50	5.00	-	-	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	30.00	-	-	-	-	3.00	-	50.00	248.50
DEL was over assessed, should be $49.50. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions.																																						
JP42-2019-02355	JP06-01-280	6/5/19	12/20/05	SPEEDING (EXCEED PRIMA FACIE LIMIT) -	40.00	3.00	-	-	-	-	-	-	-	89.40	5.00	-	-	-	-	-	4.00	4.00	2	-	20.00	-	0.60	3.40	-	-	30.00	-	-	-	-	3.00	-	50.00	254.40
DEL was over assessed, should be $34.80. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions.																																						
JP42-2019-02480	JP06-04-128	6/12/19	3/30/06	NO SAFETY BELT	40.00	3.00	1.00	-	-	-	-	-	-	64.50	5.00	-	-	-	-	-	4.00	4.00	2	-	20.00	-	0.60	3.40	-	-	30.00	-	-	-	-	3.00	-	-	180.50
DEL was over assessed, should be $34.50. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions. Based on offense date, CHSJP $1 should have been assessed. In addition, based on disposition date, TP $25 should have been assessed.																																						
JP42-2019-02485	JP06-06-537	6/13/19	5/19/06	NO SAFETY BELT	40.00	3.00	-	-	-	-	-	-	-	94.50	5.00	-	-	-	-	-	4.00	4.00	2	-	20.00	-	0.60	3.40	-	-	30.00	-	-	-	-	3.00	-	-	209.50
DEL was under assessed, should be $66.30. Please call the Auditor's Office for instructions.																																						
JP42-2019-02330	JP08-07-517	6/4/19	6/26/08	NO SAFETY BELT	8.22	0.62	0.21	-	-	-	-	-	-	13.48	1.03	-	-	0.41	-	-	0.82	0.82	2	-	4.11	-	0.12	1.11	-	-	6.16	-	-	-	-	0.62	-	10.27	50.00
DEL was under assessed, should be $66.60. Please call the Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																						
JP42-2019-02641	JP09-12-612	6/25/19	12/18/09	NO DRIVER'S LICENSE (WHEN UNLICENSED)	14.04	1.05	0.35	-	133.0	-	-	-	-	23.17	1.75	-	-	0.70	-	-	1.40	1.40	2	-	7.02	-	0.21	1.91	-	-	-	-	-	-	-	-	-	-	-	188.00
DEL was over assessed, should be $41.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions. In addition, please verify disposition date.																																						
JP42-2019-02308	JP11-11-085	6/4/19	11/14/11	NO LIABILITY	23.29	1.76	0.58	-	-	2.91	-	-	-	71.98	-	-	-	1.16	-	-	2.33	2.33	2	-	11.65	-	0.35	3.14	-	-	-	-	-	-	-	-	-	-	-	29.12	152.60
DEL was over assessed, should be $41.10. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions.																																						
JP42-2019-02307	JP11-11-086	6/4/19	11/14/11	DISPLAY EXPIRED	40.00	3.00	1.00	-	-	5.00	-	-	-	90.90	-	-	-	2.00	-	-	4.00	4.00	2	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00	227.90
DEL was over assessed, should be $76.53. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions.																																						
JP42-2019-02672	JP14-09-109	6/27/19	8/23/14	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	-	166.0	-	-	-	-	91.53	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	20.00	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	346.63
DEL was over assessed, should be $43.53. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions. Based on the first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																						
JP42-2019-02303	JP15-05-519	6/4/19	5/18/15	NO DRIVER'S LICENSE (WHEN UNLICENSED)	7.87	0.59	0.20	-	-	-	-	-	-	18.00	-	-	-	0.39	-	-	0.79	0.79	-	0.02	3.94	-	0.12	1.07	0.98	-	-	-	0.20	0.20	-	-	9.84	-	45.00
Based on first payment date, TP $25 should have been assessed. Scofflaw $20 should have been assessed. In addition, please verify disposition date.																																						
JP42-2019-02658	TR17-4615-J42	6/26/19	7/30/17	DISREGARD RED LIGHT-TRAFFIC	20.84	1.56	0.52	-	52.90	-	-	-	-	-	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	-	-	0.31	2.81	-	-	15.61	-	0.52	0.52	-	1.56	-	-	107.00
DEL was under assessed, should be $47.10. Please call the Auditor's Office for instructions. In addition, please enter disposition date.																																						
JP42-2019-02566	TR17-6167-J42	6/20/19	10/31/17	Driving While License	29.34	2.20	0.73	-	-	-	-	-	-	34.11	-	3.67	-	1.47	-	-	2.93	2.95	2	0.07	14.67	-	0.44	3.96	-	-	-	-	0.73	0.73	-	-	-	-	100.00
DEL was under assessed, should be $47.10. Please call the Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																						
JP42-2019-02568	TR17-4362-J42	6/20/19	7/23/17	No Drivers License - When Unlicensed not	3.71	0.28	0.09	-	65.90	-	-	-	-	10.46	-	0.46	-	0.19	-	-	0.37	0.37	2	0.01	6.52	-	0.06	0.50	-	-	-	-	0.09	0.09	-	-	-	-	91.10
DEL was under assessed, should be $27.33. Please call the Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. 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)																																						
JP42-2019-02357	TR17-5751-J42	6/5/19	10/13/17	No Drivers License - When Unlicensed not	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 appear by date, SCOF $20 should have been assessed.																																						
JP42-2019-02597	TR18-1022-J42	6/21/19	12/7/17	No Drivers License - When Unlicensed not	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	135.00
JP42-2019-02608	TR18-0982-J42	6/24/19	11/22/17	Speeding 10 percent or more above	40.00	3.00	1.00	-	48.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	-	150.10

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of June 30, 2019

WFPREC42

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPWr	UTFC	WARr		TOTAL
Based on appear by date, SCOF $20 should have been assessed.																																						
JP42-2019-02563	TR18-1012-J42	6/20/19	12/18/17	Speeding 10 percent or more above	40.00	3.00	1.00	-	24.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	-	126.10
JP42-2019-02309	TR18-1079-J42	6/4/19	2/14/18	FAIL TO MAINTAIN FINANCIAL	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	69.00
Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																						
JP42-2019-02318	TR18-2854-J42	6/4/19	5/8/18	DISPLAY EXPIRED LICENSE	-	-	-	-	31.90	-	-	-	-	16.77	-	-	-	-	-	-	-	-	4	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	72.67
JP42-2019-02585	TR18-0143-J42	6/21/19	1/9/18	No Drivers License - When Unlicensed not	-	-	-	-	54.67	-	-	-	-	23.60	-	-	-	-	-	-	-	-	4	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	102.27
JP42-2019-02579	TR18-1829-J42	6/20/19	3/15/18	No Drivers License - When Unlicensed not	-	-	-	-	15.25	-	-	-	-	12.98	-	-	-	-	-	-	-	-	8	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	56.23
JP42-2019-02555	TR18-3997-J42	6/20/19	7/16/18	No Drivers License - When Unlicensed not	-	-	-	-	45.00	-	-	-	-	20.70	-	-	-	-	-	-	-	-	4	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	89.70
JP42-2019-02302	TR18-5576-J42	6/4/19	10/2/18	No Drivers License - When Unlicensed not	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
JP42-2019-02614	TR18-0617-J42	6/24/19	1/27/18	SAFETY BELT,CHILD,REQUIRED TO BE SECURED BY:<17 AND NOT	0.80	0.06	0.02	-	25.00	-	25	-	-	22.20	-	0.10	-	0.04	-	-	0.08	0.08	2	-	20.00	-	0.01	0.11	-	-	0.60	-	0.02	0.02	-	0.06	-	-	96.20
JP42-2019-02626	TR18-3380-J42	6/25/19	6/7/18	Speeding 10 percent or more above	12.85	0.96	0.32	-	72.00	-	-	-	-	37.83	-	1.60	-	0.64	-	-	1.28	1.28	2	0.03	20.00	-	0.19	1.73	-	-	9.62	-	0.32	0.32	-	0.96	-	-	163.93
JP42-2019-02471	TR18-4497-J42	6/11/19	8/13/18	Speeding 10 percent or more above	24.01	1.80	0.60	-	60.00	-	-	-	-	-	-	3.00	-	1.20	-	-	2.40	2.40	2	0.06	12.02	-	0.36	3.24	-	-	18.01	-	0.60	0.60	-	1.80	-	-	134.10
JP42-2019-02525	TR18-4987-J42	6/18/19	9/16/18	Speeding 10 percent or more above	20.84	1.56	0.52	-	36.00	-	-	-	-	33.03	-	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	-	-	143.13
JP42-2019-02434	TR18-5109-J42	6/10/19	9/19/18	Speeding 10 percent or more above	20.84	1.56	0.52	-	30.00	-	-	-	-	31.23	-	2.60	-	1.04	-	-	2.08	2.08	2	0.05	20.00	-	0.31	2.81	-	-	15.61	-	0.52	0.52	-	1.56	-	-	135.33
JP42-2019-02391	TR19-0594-J42	6/6/19	3/24/19	FAIL TO MAINTAIN FINANCIAL	-	-	-	-	164.0	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166.00
JP42-2019-02499	TR19-0595-J42	6/14/19	3/24/19	No Drivers License - When Unlicensed not	-	-	-	-	39.50	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43.50
JP42-2019-02647	TR19-0951-J42	6/25/19	5/1/19	No Drivers License - When Unlicensed not	11.40	0.85	0.28	-	30.90	-	-	-	-	-	-	-	-	0.57	-	-	1.14	1.14	-	0.03	-	-	0.17	1.54	-	1.42	-	-	0.28	0.28	-	-	-	-	50.00
JP42-2019-02501	TR19-0729-J42	6/14/19	4/11/19	SPEEDING - SCHOOL	-	-	-	-	127.1	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131.10
Based on first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																						
JP42-2019-02388	TR18-5763-J42	6/6/19	10/26/18	No Drivers License - When Unlicensed not	-	-	-	-	40.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40.00
JP42-2019-02409	TR18-6524-J42	6/7/19	12/18/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8	8.75	0.66	0.22	-	-	-	-	-	-	-	-	1.09	-	0.44	-	-	0.87	0.88	-	0.02	4.38	-	0.13	1.18	-	-	6.56	-	0.22	0.22	-	0.66	-	-	26.28
JP42-2019-02412	TR19-0657-J42	6/7/19	3/28/19	EXPIRED DRIVER	40.00	3.00	1.00	-	1.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	70.00
JP42-2019-02557	TR19-0596-J42	6/20/19	3/24/19	FAIL TO MAINTAIN FINANCIAL	31.64	2.37	0.79	-	-	-	-	-	-	-	-	3.96	-	1.58	-	-	3.16	3.16	2	-	-	-	0.49	4.27	-	-	-	-	0.79	0.79	-	-	-	-	55.00
JP42-2019-02470	TR19-0696-J42	6/11/19	4/4/19	OPERATION OF VEHICLE WITH	11.34	0.85	0.28	-	31.00	-	-	-	-	-	-	1.42	-	0.59	-	-	1.13	1.13	-	-	-	-	0.17	1.53	-	-	-	-	0.28	0.28	-	-	-	-	50.00
JP42-2019-02689	TRU19-0091-J4	6/28/19	4/24/19	Parent Contributing to Non-Attendance	11.71	0.88	0.29	-	12.00	-	-	5.85	-	-	-	-	-	0.59	-	-	1.17	1.17	2	-	-	12	0.18	1.58	-	-	-	-	0.29	0.29	-	-	-	-	50.00
Based on first payment date, TP $25 should have been assessed.																																						
JP42-2019-02497	TR19-0785-J42	6/14/19	4/25/19	Driving While License	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	-	0.72	0.72	-	-	-	-	50.00
DEL was under assessed, should be $79.80. Please call the Auditor's Office for instructions.																																						
JP42-2019-02325	TR18-3352-J42	6/4/19	6/6/18	FAIL TO MAINTAIN FINANCIAL	33.26	2.49	0.83	-	175.0	-	-	-	-	65.86	-	4.16	-	1.66	-	-	3.33	3.33	2	-	16.63	-	0.50	4.49	-	-	-	-	0.83	0.83	-	-	-	-	315.20
DEL was under assessed, should be $91.80. Please call the Auditor's Office for instructions. In addition, please enter disposition date.																																						
JP42-2019-02506	CRNT18-0080-J42	6/17/19	7/18/18	Fish: other illegal means or methods	13.14	0.99	0.33	-	-	-	-	-	-	19.42	-	-	-	0.66	-	-	1.31	1.31	2	-	6.57	-	0.20	1.77	-	-	-	-	0.33	0.33	1.64	-	-	-	50.00
DEL was over assessed, should be $26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call the Auditor's Office for instructions.																																						
JP42-2019-02677	TR18-5684-J42	6/28/19	7/9/18	No Drivers License - When Unlicensed not	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

Justice of the Peace Homero Jasso
Schedule of Adjustments
For the Month of June 30, 2019

Receipt	Cause #	Date	Off Date	Charge Off Description	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPWr	UTFC	WFPREC42 WARr	TOTAL
DEL was under assessed, should be $48.30. Please call the Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																					
JP42-2019-02314	TR18-0085-J42	6/4/19	1/6/18	No Drivers License - When Unlicensed not	-	-	-	-	46.00	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	52.00
DEL was under assessed, should be $47.10. Please call the Auditor's Office for instructions. In addition, please enter disposition date.																																					
JP42-2019-02621	TR18-2454-J42	6/24/19	4/16/18	No Drivers License - When Unlicensed not	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
JP42-2019-02489	TR18-3809-J42	6/13/19	7/4/18	No Drivers License - When Unlicensed not	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
JP42-2019-02685	TR18-4252-J42	6/28/19	7/25/18	No Drivers License - When Unlicensed not	14.34	1.08	0.36	-	-	-	-	-	-	16.71	-	1.80	-	0.72	-	-	1.44	1.44	2	0.04	7.19	-	0.22	1.94	-	-	-	-	0.36	0.36	-	-	-	50.00
DEL was under assessed, should be $32.70. Please call the Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																					
JP42-2019-02662	TR18-2473-J42	6/26/19	4/17/18	No Drivers License - When Unlicensed not	-	-	-	-	25.00	-	-	-	-	32.10	-	-	-	-	-	-	-	-	4	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	81.10
DEL was under assessed, should be $47.70. Please call the Auditor's Office for instructions. In addition, please enter disposition date.																																					
JP42-2019-02610	TR18-2762-J42	6/24/19	5/7/18	No Drivers License - When Unlicensed not	14.34	1.08	0.36	-	-	-	-	-	-	16.71	-	1.80	-	0.72	-	-	1.44	1.44	2	0.04	7.19	-	0.22	1.94	-	-	-	-	0.36	0.36	-	-	-	50.00
DEL was under assessed, should be $47.70. Please call the Auditor's Office for instructions. In addition, please verify disposition date.																																					
JP42-2019-02660	TR18-5121-J42	6/26/19	9/24/18	No Drivers License - When Unlicensed not	22.71	1.70	0.57	-	-	-	-	-	-	26.36	-	2.83	-	1.13	-	-	2.27	2.27	-	0.03	11.34	-	0.34	3.06	-	-	-	-	0.57	0.57	-	-	-	75.75
DEL was under assessed, should be $87.90. Please call the Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																					
JP42-2019-02332	CRNT18-0064-J42	6/4/19	6/16/18	Open Container in Vehicle - Passenger	22.57	1.69	0.56	-	-	-	-	-	-	48.92	-	2.82	-	1.13	-	-	2.26	2.26	2	-	11.28	-	0.34	3.05	-	-	-	-	0.56	0.56	-	-	-	100.00
DEL was under assessed, should be $46.23. Please call the Auditor's Office for instructions. In addition, please enter disposition date.																																					
JP42-2019-02588	TR18-0799-J42	6/21/19	2/1/18	Speeding 10 percent or more above	28.41	2.13	0.71	-	30.00	-	-	-	-	32.41	-	3.55	-	1.42	-	-	2.84	2.84	2	0.07	14.21	-	0.43	3.85	-	-	21.31	-	0.71	0.71	-	2.13	-	149.73
DEL was under assessed, should be $54.93. Please call the Auditor's Office for instructions. In addition, please enter disposition date.																																					
JP42-2019-02671	TR18-1317-J42	6/27/19	2/20/18	Speeding 10 percent or more above	11.05	0.83	0.28	-	-	-	-	-	-	14.84	-	1.38	-	0.55	-	-	1.10	1.09	2	0.03	5.52	-	0.17	1.49	-	-	8.28	-	0.28	0.28	-	0.83	-	50.00
Case received full payment 11/28/2018 and a disposition date was not entered. It accrued a SCOF $20 fee. Amount should be refunded.																																					
JP42-2019-02599	TR18-5618-J42	6/21/19	10/17/18	Speeding 10 percent or more above	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	20.00
Please enter disposition date.																																					
JP42-2019-02670	TR19-0204-J42	6/27/19	12/22/18	FAIL TO MAINTAIN FINANCIAL	22.07	1.66	0.55	-	-	-	-	-	-	-	-	2.76	-	1.10	-	-	2.21	2.21	2	-	11.03	-	0.33	2.98	-	-	-	-	0.55	0.55	-	-	-	50.00
JP42-2019-02387	TR19-0890-J42	6/5/19	11/18/18	Fail to Maintain Financial	27.46	2.06	0.69	-	-	-	-	-	-	-	-	3.43	-	1.36	-	-	2.75	2.75	4	-	-	-	0.41	3.71	-	-	-	-	0.69	0.69	-	-	-	50.00
JP42-2019-02659	TR18-2708-J42	6/26/19	5/1/18	No Drivers License - When Unlicensed not	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
JP42-2019-02605	TR18-5681-J42	6/24/19	7/5/18	No Drivers License - When Unlicensed not	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
JP42-2019-02310	TR18-1078-J42	6/4/19	2/14/18	No Drivers License - When Unlicensed not	17.29	1.30	0.43	-	-	-	-	-	-	-	-	2.16	-	0.87	-	-	1.73	1.73	2	0.04	-	-	0.26	2.33	-	-	-	-	0.43	0.43	-	-	-	31.00
JP42-2019-02487	TR19-1049-J42	6/13/19	5/22/19	Display Expired	40.00	3.00	1.00	-	-	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	5.00	-	-	1.00	1.00	-	-	-	69.00
JP42-2019-02478	TR19-0778-J42	6/12/19	4/19/19	No Drivers License - When Unlicensed not	34.58	2.59	0.86	-	-	-	-	-	-	-	-	4.32	-	1.73	-	-	3.46	3.46	2	0.09	-	-	0.52	4.67	-	-	-	-	0.86	0.86	-	-	-	60.00
JP42-2019-02643	TR19-0942-J42	6/25/19	5/15/19	Speeding 10 percent or more above	40.00	3.00	1.00	-	75.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	177.10
JP42-2019-02511	TR19-1080-J42	6/17/19	6/15/19	Speeding 10 percent or more above	40.00	3.00	1.00	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.00	-	1.00	1.00	-	3.00	-	102.10
JP42-2019-02686	TR19-0764-J42	6/28/19	4/17/19	Speeding 10 percent or more above	19.16	1.44	0.48	-	-	-	-	-	-	-	-	2.40	-	0.96	-	-	1.92	1.92	2	0.05	-	-	0.29	2.59	-	-	14.39	-	0.48	0.48	-	1.44	-	50.00

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of June 30, 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 June 2019
Observation No. 1	We noted that 66 of 406 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), April 2019 (75), and May 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 June 2019
Observation No. 2	Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through June 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 June 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:	

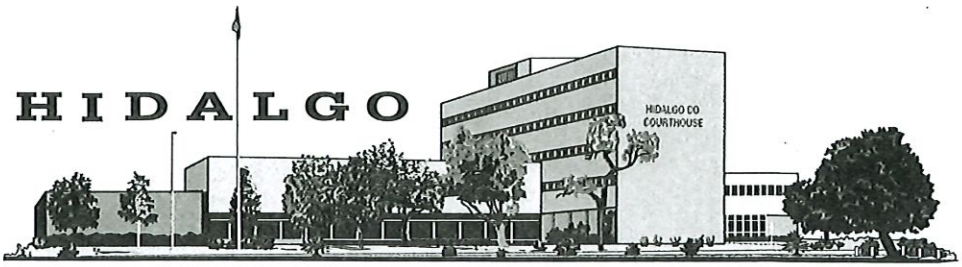
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				
6.				

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

August 19, 2019

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

Re: *Monthly Fines and Fees Report* for June 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 June 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 June 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 June 2019 totaled $10,075.88. 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 2 of 14 online credit card transactions were receipted 2 and 4 days after the transaction date. 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 noted that the June 2019 *Monthly Report* was submitted to the County Auditor's Office 3 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late because the office was closed on July 5, 2019.

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. In addition, if the office is expected to be closed near the deadline, alternate arrangements should be made to ensure the timely submittal of the *Monthly Report*.

Observation No. 3:
We selected 7 of 7 *Scofflaw Release Forms* for the month of June 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 scofflaw collected box, payment type, and/or case disposition/status on the *Scofflaw Release Forms* were not consistently filled out.
3. The outstanding balance was not zeroed out prior to approving the *Scofflaw Release Form*.
4. The court order/ judgment and evidence that jail time credit was completed was not scanned and entered in *Odyssey*.

According to the Court Coordinator, the procedures for the Scofflaw Program were not properly implemented 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*.
g. The court order/judgment, approved Scofflaw Release Form, and evidence that jail time credit was completed must be scanned and entered in 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 August 30, 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 CPA

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: June-19

PBC

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

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2019-00385 THRU JP51-2019-00454 $ 10,075.88 ✓ 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) **$ 10,075.88** x3 ✓

10,075.88 (A) ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~10,075.78~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (0.00) ~~0.10~~ x4-a1 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~10,075.78~~ 10,075.88 B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	10,075.88 $ ~~10,075.78~~ (A)	

PREPARED BY: M. Gomez DATE: 7/18/19

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: ~~7.19.19~~ 7/18/19 7/22/19

JUSTICE OF THE PEACE — DATE: 7/18/19

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: AD -JP-004 REVISED: 01/18

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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	$ 3,239.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	180.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	12.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
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	164.30
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	53.77
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	215.07
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	9.00 ~~10.00~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.25 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	108.00
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	154.00
Deferred Disposition		C.C.P. Art. 45.051	144.00		
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	32.26
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	104.30
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	295.34
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	54.77
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	11.25 ~~12.50~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	2,170.67
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)	8	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	48.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,043.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	215.07
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	290.34
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (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	107.53
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.58
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	80.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	54.77
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)	8	GC 51.971 (a)		1100-207-20-000-076-0-000	40.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	248.83
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	350.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-069-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	541.68
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	220.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	25.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	100.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	75.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
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)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	10.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each 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:	$ 10,075.88

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7.19.2019

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: AD-JP-004 REVISED 1/2018

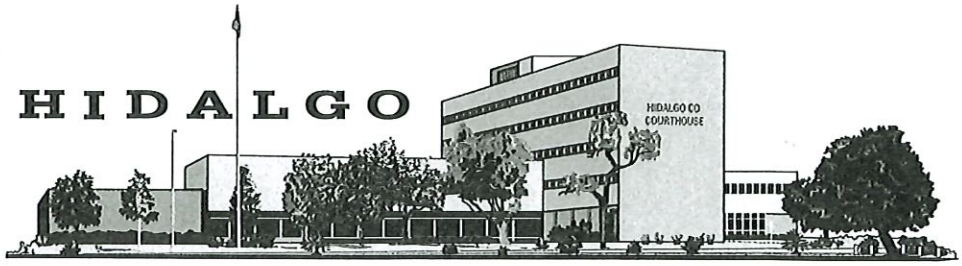
Justice of the Peace Jason Peña
Schedule of Adjustments
For the Month Ended June 30, 2019

Receipt	Cause #	Date	Offense Date	Charge Offense Description	ABST	JSF	LTF	MVF	SCOF	SF	SJFC	SJFS	SOr	STF	TP	TPCO	TPDC	TPDS	TPST	TPWFr	TPWr	UTFC	WRISSFEE	WRIT	Receipted Amount
Payment must be prorated between the court costs.																									
JP51-2019-00393	TR18-0039-J51	6/5/2019	2/21/2018	Speeding 10 percent or more above posted speed limit	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20

Exhibit A

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 26, 2019

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

Re: *Monthly Fees Report* for June 2019

Dear Ms. Hinojosa:

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

- 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 June 2019 totaled $420,588.97. 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,

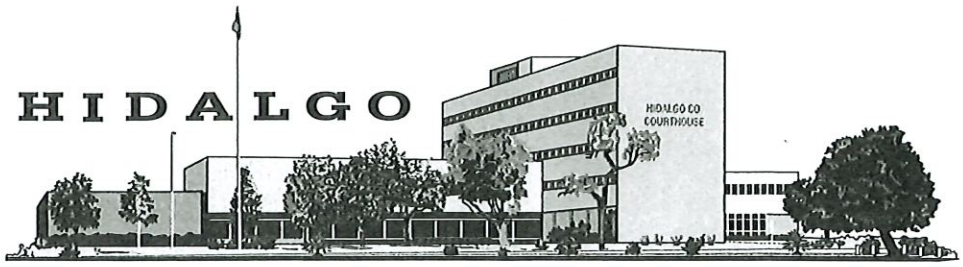
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 24, 2019

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

Re: "B" Account Financial Statements for January 2019 through May 2019

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for January 2019 through May 2019 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

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

Based on the review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatement. However, we noted that the system of internal controls relevant to the preparation of financial statements requires improvement as noted in the following observation:

Observation No. 1:

We noted that cash bail bonds are not maintained by the Sheriff's Office until a case is filed. Instead, the cash bail bonds are immediately forwarded to the County Clerk, District Clerk, or Justice of the Peace regardless if a case was filed.

Pursuant to Code of Criminal Procedures §17.02, cash bail bonds must be deposited with the clerk of the court or the Justice of the Peace as custodian of the funds of the court in which the prosecution is pending. The clerk of the court or the Justice of the Peace are not authorized to maintain cash bail bonds for which a case has not been filed.

Pursuant to Attorney General Opinion No. JC-0195, Code of Criminal Procedures §17.02 does not govern the deposit of cash bail bonds accepted by the Sheriff from a defendant when no case is filed against the defendant. Accordingly, the sheriff is not required to forward the funds to the clerk of the court or the Justice of the Peace. The Sheriff is authorized to maintain the "no-filed case" cash bail bonds in a separate trust account at the County depository. The Sheriff must return the cash bail bond money to the defendant when no case is filed against the defendant.

Failure to ensure that cash bail bonds are maintained by the Sheriff's Office until a case is filed will result in non-compliance with Code of Criminal Procedures §17.02.

Recommendation:
We recommend that management implement formal procedures to ensure that cash bail bonds are forwarded to the clerk of the court or the Justice of the Peace when a case is filed or returned to the defendant when no case is filed. At a minimum, the procedures should include the following:

1. A schedule of cash bail bond money received and disbursed should be maintained by a jail clerk.
2. Cash bail bonds received on behalf of another County should be immediately forwarded to the corresponding County.
3. The jail clerk should generate a "Bond Activity" report from *Odyssey* on a daily basis to determine the bond status.
    a. If a case is filed, the cash bail bond money should be immediately forwarded to the clerk of the court or the Justice of the Peace.
    b. If a case is not filed, the cash bail bond money should be returned to the defendant after a "no file letter" is received from the District Attorney's Office.
4. Cash bail bond money maintained by the Sheriff's Office should be recorded as a liability on the "B" Account balance sheet.

Please provide a management response to the observation noted above by August 9, 2019.

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

Respectfully,

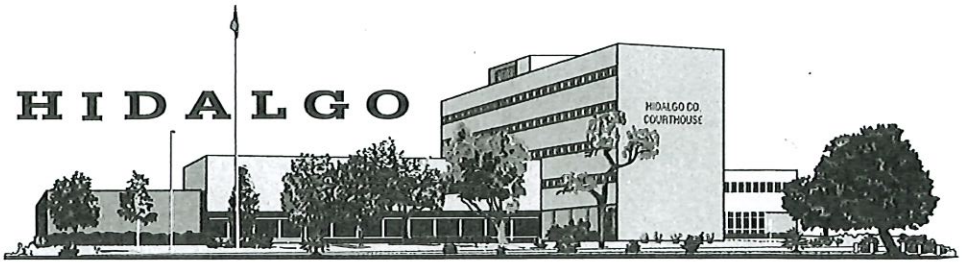
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Mr. Valde Guerra, County Executive Office

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 25, 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 May 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks 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 misstatement.

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

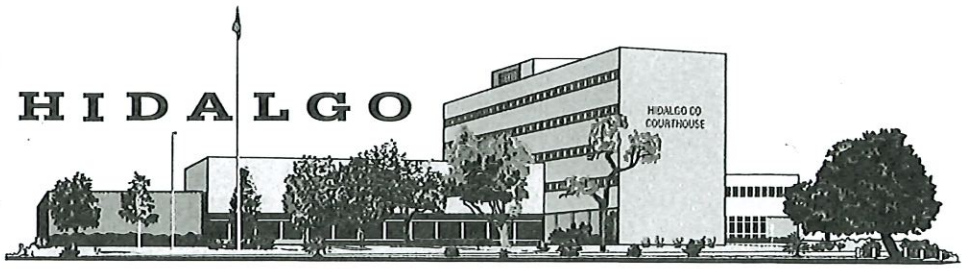
cc: Ms. Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY	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, 398TH D.C.	JUDGE, 398TH D.C.	JUDGE, 430TH D.C.	JUDGE, 443RD D.C.	JUDGE, 464TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 25, 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 May 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 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 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 ext. 4645.

Respectfully,

Maria A. Duran

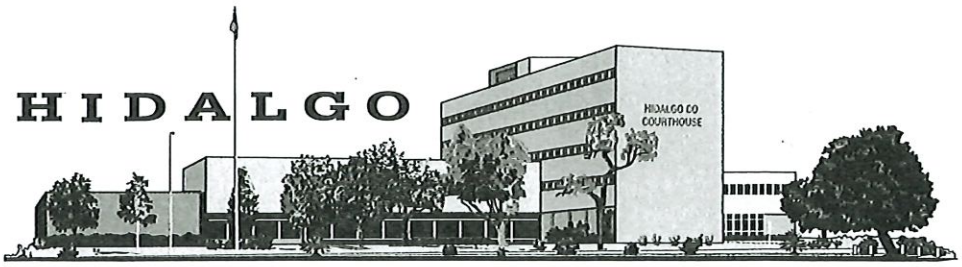
Maria Arcilia Duran, CPA
Hidalgo County Auditor

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



EDINBURG, TEXAS 78539

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

July 24, 2019

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

Re: *Hot Checks Processing Fees Report* for March 2019 through June 2019

Dear Mr. Rodriguez:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Processing Fees Report* for the months of March 2019 through June 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 *Processing Fees Report* and supporting documentation was 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 *Processing Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Report* by footing and cross-footing the report.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks were issued in sequential order.
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report.*
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report.*
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.

- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voiding receipts and checks were properly followed.
- Randomly selected receipts to determine if court costs were remitted to the applicable Justice of the Peace courts.
- Randomly selected receipts to determine if the restitution, processing fee, and merchant fee were properly collected and reported as required by Code of Criminal Procedures §102.007 and Business and Commerce Code §3.506 (b).

Conclusion:
Collections for the months of March 2019 through June 2019 totaled $125,307.81, $111,809.17, $87,953.03, and $68,643.20, respectively. Based on our review, we concluded that collections were properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following 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 randomly selected 48 of 483 receipts. We noted that the merchant fee was properly collected and reported for all 48 receipts. In addition, the processing fee and restitution was properly collected for 46 of 48 receipts. We were not able to determine if the processing fee and restitution were properly collected for 2 receipts since the supporting documentation was not provided by the District Attorney's Office. According to staff, they were unable to locate the supporting documentation related to the receipts.

The Hot Checks Division is required to maintain supporting documentation, including: a copy of the returned check, chargeback reason by the financial institution, copy of the ten-day notice letter, affidavit, and check intake questionnaire for each check ID filed in Odyssey. The District Attorney's Office is required to collect restitution in the amount of the hot check.

Pursuant to Code of Criminal Procedures §102.007 (b), a District Attorney may collect a processing fee from any person who is a party to an offense described in Code of Criminal Procedures §102.007 (a). Pursuant to Code of Criminal Procedures 102.007 (c), the amount of the fee may not exceed:

- $10 if the face amount of the check or sight order does not exceed $10;
- $15 if the face amount of the check or sight order is greater than $10 but does not exceed $100;
- $30 if the face amount of the check or sight order is greater than $100 but does not exceed $300;
- $50 if the face amount of the check or sight order is greater than $300 but does not exceed $500; and
- $75 if the face amount of the check or sight order is greater than $500.

In addition, according to the Business and Commerce Code §3.506 (b), on return of a payment device to the holder following dishonor of the payment device by a payor, the holder, the holder's assignee, agent, or representative, or any other person retained by the holder to seek collection of the face value of the dishonored payment device may charge the drawer or endorser a maximum merchant fee of $30.

Failure to ensure that the returned check files are maintained may result in the collection of incorrect fees and restitution. In addition, the County Auditor's Office will not be able to determine if fees were properly collected.

Recommendation:
Management should implement formal monitoring procedures to ensure the returned check files are maintained to determine that restitution, merchant, and processing fees are collected in accordance with the Code of Criminal Procedures §102.007 and Business and Commerce Code § 3.506 (b).

Please provide a written management response to the observation noted above using the attached Management Response Form by August 9, 2019.

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 CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Office
Ms. Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

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

AUDITEE:	District Attorney	AUDIT NO.:	N/A
AUDIT:	Hot Checks Processing Fees Report for March 2019 through June 2019	MANAGEMENT RESPONSE DUE:	August 9, 2019
FINDING No.:	1	RECOMMENDATION:	1

Management should implement formal monitoring procedures to ensure the returned check files are maintained to determine that restitution, merchant, and processing fees are collected in accordance with the Code of Criminal Procedures §102.007 and Business and Commerce Code § 3.506 (b).

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 23, 2019

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

Re: City of Alton TIRZ No. 1- Report No. 2019-58

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Alton Tax Increment Reinvestment Zone (TIRZ) No. 1. 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 Alton TIRZ No. 1 list of accounts provided by the Tax Office, a list of tax accounts coded THCAN by the Hidalgo County Appraisal District (HCAD), and the TIRZ map provided by the HCAD.

The results of the review revealed that the fourty tax account numbers listed below are located within the TIRZ boundaries; however, the tax account numbers were not included in the City of Alton TIRZ No. 1 list of accounts. In addition, collections were received for12 of the tax accounts; however, the 12 tax accounts were not included in the TIRZ collections reports. The collection reports were manually adjusted to reflect the proper collections.

1	P1000-04-000-0398-00	15	A3495-00-000-0005-00	29	A3495-00-000-0019-00
2	W0100-00-038-0007-05	16	A3495-00-000-0006-00	30	A3495-00-000-0020-00
3	W0100-00-040-0007-25	17	A3495-00-000-0007-00	31	A3495-00-000-0021-00
4	W0100-00-041-0003-08	18	A3495-00-000-0008-00	32	A3495-00-000-0022-00
5	W0100-00-044-0005-17	19	A3495-00-000-0009-00	33	A3495-00-000-0023-00
6	T0945-15-000-0001-00	20	A3495-00-000-0010-00	34	A3495-00-000-0024-00
7	T0945-15-000-0090-00	21	A3495-00-000-0011-00	35	A3495-00-000-0025-00
8	R4557-00-000-0001-00	22	A3495-00-000-0012-00	36	A3495-00-000-0026-00
9	W1215-00-000-0001-00	23	A3495-00-000-0013-00	37	A3495-00-000-0027-00
10	W0100-00-039-0007-24	24	A3495-00-000-0014-00	38	A3495-00-000-0028-00
11	A3495-00-000-0001-00	25	A3495-00-000-0015-00	39	W0100-00-038-0006-40
12	A3495-00-000-0002-00	26	A3495-00-000-0016-00	40	W0100-00-038-0007-14
13	A3495-00-000-0003-00	27	A3495-00-000-0017-00		
14	A3495-00-000-0004-00	28	A3495-00-000-0018-00		

Please make the necessary corrections and submit a copy of the revised City of Alton TIRZ No. 1 list of accounts and collection reports to the County Auditor's Office by August 2, 2019.

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 BY

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, Hidalgo County Judge
Mr. Jeff Underwood, City Manager, City of Alton

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 23, 2019

Jeff Underwood, City Manager
City of Alton
509 S. Alton Blvd.
Alton, Texas 78573

Re: City of Alton TIRZ No. 1-Report No. 2019-58

Dear Mr. Underwood:

We conducted a limited scope review of the interlocal agreement between the City of Alton, Hidalgo County, and City of Alton TIRZ No. 1. The objectives of the review were to determine the accuracy of the Alton TIRZ No. 1 2018-2019 payment request and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within Alton 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 improvements could be made.

The results of the review revealed the following:

1. A payment request was submitted in the amount of $171,319.84; however, it was determined that the payment amount should be $175,946.99 (a difference of $4,627.15) (see Exhibit A); and

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

If you have any questions, please contact Aaron Robledo, Internal Auditor I, at 318-2511, ext. 4694, 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

Enclosure: Exhibit A

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.

EXHIBIT A

2018-2019 Alton TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Alton TIRZ Calculation for Tax Year 2018	Alton TIRZ Calculation for Tax Year 2017	Alton TIRZ Calculation for Tax Year 2016	Alton TIRZ Calculation for Tax Year 2015	Alton TIRZ Calculation for Tax Year 2014	Alton TIRZ Calculation for Tax Year 2013	Alton TIRZ Calculation for Tax Year 2012	AltonTIRZ Calculation for Tax Year 2011	Alton TIRZ Calculation for Tax Year 2010	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,070,912.00	$ 58,072,133.00	$ 51,852,713.00	$ 46,737,569.00	$ 41,816,056.00	$ 37,604,467.00	$ 32,844,379.00	$ 32,670,017.00	$ 32,490,072.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0058	0.0058	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 360,011.29	$ 336,818.37	$ 305,931.01	$ 275,751.66	$ 246,714.73	$ 221,866.36	$ 193,781.84	$ 192,753.10	$ 191,691.42	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,070,912.00	$ 58,072,133.00	$ 51,852,713.00	$ 46,737,569.00	$ 41,816,056.00	$ 37,604,467.00	$ 32,844,379.00	$ 32,670,017.00	$ 32,490,072.00	
(*Less*) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	
Captured Appraised Value	$ 36,518,290.00	$ 32,519,511.00	$ 26,300,091.00	$ 21,184,947.00	$ 16,263,434.00	$ 12,051,845.00	$ 7,291,757.00	$ 7,117,395.00	$ 6,937,450.00	
Captured Appraised Value	$ 36,518,290.00	$ 32,519,511.00	$ 26,300,091.00	$ 21,184,947.00	$ 16,263,434.00	$ 12,051,845.00	$ 7,291,757.00	$ 7,117,395.00	$ 6,937,450.00	
(*multiplied by*) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100)	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	
Tax Levy Due to TIRZ	$ 186,498.91	$ 166,077.14	$ 134,314.56	$ 108,191.52	$ 83,057.36	$ 61,548.77	$ 37,239.00	$ 36,348.54	$ 35,429.56	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 269,081.46	$ 55,930.72	$ 8,304.01	$ 1,379.61	$ 2,175.14	$ 1,120.01	$ 263.85	$ 199.88	$ 158.82	
(*divided*) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 360,011.29	$ 336,818.37	$ 305,931.01	$ 275,751.66	$ 246,714.73	$ 221,866.36	$ 193,781.84	$ 192,753.10	$ 191,691.42	
Percent Collected of Actual Levy	74.7425%	16.6056%	2.7143%	0.5003%	0.8816%	0.5048%	0.1362%	0.1037%	0.0829%	
Tax Levy Due to TIRZ	$ 186,498.91	$ 166,077.14	$ 134,314.56	$ 108,191.52	$ 83,057.36	$ 61,548.77	$ 37,239.00	$ 36,348.54	$ 35,429.56	
(*Multiplied by*) Percent Collected of Actual Levy	74.7425%	16.6056%	2.7143%	0.5003%	0.8816%	0.5048%	0.1362%	0.1037%	0.0829%	
	$ 139,393.96	$ 27,578.11	$ 3,645.75	$ 541.29	$ 732.27	$ 310.71	$ 50.70	$ 37.69	$ 29.35	$ 172,319.84
(*Less*) Administrative Cost										$ (1,000.00)
(*Less*) *Adjustments* **										
2018-2019 TIRZ PAYMENT AMOUNT										$ 171,319.84

** 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	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,083,282.00	$ 58,072,133.00	$ 51,852,713.00	$ 46,737,569.00	$ 41,816,056.00	$ 37,604,467.00	$ 32,844,379.00	$ 32,670,017.00	$ 32,490,072.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0058	0.0058	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 360,083.04	$ 336,818.37	$ 305,931.01	$ 275,751.66	$ 246,714.73	$ 221,866.36	$ 193,781.84	$ 192,753.10	$ 191,691.42	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 62,043,278.00	$ 58,072,133.00	$ 51,852,713.00	$ 46,737,569.00	$ 41,816,056.00	$ 37,604,467.00	$ 32,844,379.00	$ 32,670,017.00	$ 32,490,072.00	
(*Less*) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	$ 25,552,622.00	
Captured Appraised Value	$ 36,490,656.00	$ 32,519,511.00	$ 26,300,091.00	$ 21,184,947.00	$ 16,263,434.00	$ 12,051,845.00	$ 7,291,757.00	$ 7,117,395.00	$ 6,937,450.00	
Captured Appraised Value	$ 36,490,656.00	$ 32,519,511.00	$ 26,300,091.00	$ 21,184,947.00	$ 16,263,434.00	$ 12,051,845.00	$ 7,291,757.00	$ 7,117,395.00	$ 6,937,450.00	
(*multiplied by*) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100)	0.005100	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	
Tax Levy Due to TIRZ	$ 186,102.35	$ 166,077.14	$ 134,314.56	$ 108,191.52	$ 83,057.36	$ 61,548.77	$ 37,239.00	$ 36,348.54	$ 35,429.56	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 276,768.47	$ 57,966.68	$ 8,304.01	$ 1,379.61	$ 2,175.14	$ 1,120.01	$ 263.85	$ 199.88	$ 158.82	
(*divided*) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 360,083.04	$ 336,818.37	$ 305,931.01	$ 275,751.66	$ 246,714.73	$ 221,866.36	$ 193,781.84	$ 192,753.10	$ 191,691.42	
Percent Collected of Actual Levy	76.8624%	17.2101%	2.7143%	0.5003%	0.8816%	0.5048%	0.1362%	0.1037%	0.0829%	
Tax Levy Due to TIRZ	$ 186,102.35	$ 166,077.14	$ 134,314.56	$ 108,191.52	$ 83,057.36	$ 61,548.77	$ 37,239.00	$ 36,348.54	$ 35,429.56	
(*Multiplied by*) Percent Collected of Actual Levy	76.8624%	17.2101%	2.7143%	0.5003%	0.8816%	0.5048%	0.1362%	0.1037%	0.0829%	
	$ 143,135.04	$ 28,582.04	$ 3,645.70	$ 541.28	$ 732.23	$ 310.70	$ 50.72	$ 37.69	$ 29.37	$ 177,064.77
(*Less*) Administrative Cost										$ (1,000.00)
(*Less*) *Adjustments* **							$ (50.72)	$ (37.69)	$ (29.37)	
2018-2019 TIRZ PAYMENT AMOUNT	$ 143,135.04	$ 28,582.04	$ 3,645.70	$ 541.28	$ 732.23	$ 310.70	$ -	$ -	$ -	$ 175,946.99

** Adjustments are made in order to prevent an overpayment; Delinquent taxes not due according to Section 9.B; the adjustment limits payments to 100% allowable TIRZ levy

$ (4,627.15)

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 31, 2019

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

Re: June 2019 DTA Payment Request Report No. 2019-65

Dear Mr. Villarreal:

We completed a limited scope review of the June 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 June 30, 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 June 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 June 2019."

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C. | JAIME TIJERINA JUDGE, 464TH D.C.

- Although DTA fees for 208 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 (205 tax accounts), small amounts collected (2 tax accounts), and one tax account that was refunded at 20% (see Exhibit A).

We will proceed to process the June 2019 DTA payment request in the amount of $113,650.74 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 PB

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	S397505000005300	100.27	22.64	122.91	17.75
2	1	2017	N540000037000700	0.75	0.22	0.97	0.14
3	1	2016	B030000012000300	108.36	33.67	142.03	20.15
4	1	2016	B360000001000100	100.31	30.59	130.9	18.51
5	1	2016	E585000000000100	64.83	19.77	84.6	11.96
6	1	2016	S244000000002300	47.57	15.07	62.64	8.92
7	1	2016	S510000003000500	28.53	9.86	38.39	5.56
8	1	2016	S510000003000500	28.53	9.86	38.39	5.56
9	1	2016	O150000003001900	24.11	7.77	31.88	4.56
10	1	2016	I708000000000800	23.32	7.52	30.84	4.41
11	1	2016	S408000000001400	8.88	2.71	11.59	1.64
12	1	2015	M130000000000600	400.66	155.59	556.25	74.52
13	1	2015	W085000000001300	251.95	104.36	356.31	50.27
14	1	2015	S244000000002300	65.65	28.67	94.32	13.49
15	1	2015	N340000000212006	59.66	23.76	83.42	11.37
16	1	2015	S728002000001800	53.87	21.99	75.86	10.5
17	1	2015	F390002000003900	39.42	16.98	56.4	8.04
18	1	2015	F675004000003200	27.75	12.61	40.36	5.83
19	1	2015	L43500000L000100	25.71	9.47	35.18	4.55
20	1	2015	P140000005002502	22.07	8.94	31.01	4.27
21	1	2015	V056500000003500	19.31	8.88	28.19	4.08
22	1	2015	H120000008000003	3.98	1.73	5.71	0.82
23	1	2014	M130000000000600	271.15	137.83	408.98	55.31
24	1	2014	A050000000001504	196.97	111.94	308.91	44.61
25	1	2014	J522000000002700	151.8	68.06	219.86	26.87
26	1	2014	E497000000002100	46.59	24	70.59	9.65
27	1	2014	W340000000000800	30.97	14.72	45.69	5.85
28	1	2014	E800000141002700	15.91	8.86	24.77	3.56
29	1	2014	W230000058000700	14.78	7.66	22.44	3.08
30	1	2014	S265001000004100	8.9	4.91	13.81	1.98
31	1	2014	S246100000005000	0.52	0.32	0.84	0.12
32	1	2013	A050000000001504	262.33	180.57	442.9	64.14
33	1	2013	J522000000002700	122.35	69.54	191.89	23.86
34	1	2013	T210000254001625	46.14	30.54	76.68	10.94
35	1	2013	B425000000005900	54.36	30.53	84.89	10.44
36	1	2013	L505000000006500	27.15	18.38	45.53	6.56
37	1	2013	A180000029000525	14.12	7.55	21.67	2.54
38	1	2013	H284000000016500	8.14	4.6	12.74	1.57
39	1	2013	A210000048001001	5.74	3.18	8.92	1.08
40	1	2013	P320002006001200	3.46	1.87	5.33	0.63
41	1	2012	B423502000004300	644.85	403.03	1,047.88	118.98
42	1	2012	S170001000001900	312.23	197.23	509.46	58.54
43	1	2012	P200000005000600	215.65	131.9	347.55	38.49

44	1	2012	O210000005000035	120.02	78.21	198.23	23.58
45	1	2012	D711101000007500	67.88	44.46	112.34	13.44
46	1	2012	1003800000024811	53.4	37.83	91.23	11.86
47	1	2012	N340000000303513	62.2	39.08	101.28	11.57
48	1	2012	W010000055000206	50.69	31.16	81.85	9.12
49	1	2012	N665000002000500	41.48	25.51	66.99	7.47
50	1	2012	S484300000003800	24.3	15.36	39.66	4.56
51	1	2012	S484300000003800	16.74	10.58	27.32	3.14
52	1	2012	R457003000004200	4.64	3.13	7.77	0.96
53	1	2012	W340000000000800	3.71	2.66	6.37	0.84
54	1	2011	B423502000004300	361.23	269.11	630.34	73.15
55	1	2011	S170001000001900	347.07	260.88	607.95	71.32
56	1	2011	G120001000002600	46.76	38.27	85.03	11.01
57	1	2011	L502500000005520	59.79	41.94	101.73	10.94
58	1	2011	E330000384001000	37.39	32.46	69.85	9.65
59	1	2011	S735000002000300	27.51	19.85	47.36	5.28
60	1	2011	V331600000003400	17.55	12.26	29.81	3.19
61	1	2011	P696500000000700	0.03	0.03	0.06	0.01
62	1	2010	B423502000004300	648.39	560.85	1,209.24	142.97
63	1	2010	B310000000005202	163.05	163.86	326.91	46.22
64	1	2010	S170001000001900	125.23	109.15	234.38	27.99
65	1	2010	H185000175001200	50.39	49.47	99.86	13.76
66	1	2010	N480000004000203	17.89	16.38	34.27	4.35
67	1	2010	I223000001010800	17.27	15.23	32.5	3.94
68	1	2010	B190040000004900	13.88	11.14	25.02	2.67
69	1	2010	H302000000000700	13.54	10.62	24.16	2.5
70	1	2010	K240000000007305	11.59	9.56	21.15	2.35
71	1	2010	A555002000000500	11.57	9.47	21.04	2.31
72	1	2010	G590098004000101	6.71	5.77	12.48	1.47
73	1	2009	B423502000004300	112.08	110.41	222.49	26.73
74	1	2009	B310000000005202	71.25	80.15	151.4	21.48
75	1	2009	F240000000000900	108.15	94.99	203.14	20.6
76	1	2009	G560000012002000	90.95	79.89	170.84	17.33
77	1	2009	L670000003000400	36.45	37.24	73.69	9.29
78	1	2009	M059002000001100	14.37	13.69	28.06	3.21
79	1	2009	E330000384001000	6.55	7.27	13.82	1.93
80	1	2009	L605000000026900	9.36	8.3	17.66	1.82
81	1	2009	E330000384001000	2.76	3.06	5.82	0.81
82	1	2009	R457003000004200	0.71	0.74	1.45	0.19
83	1	2008	S295000000048405	330.3	310.76	641.06	60.94
84	1	2008	B310000000005202	68.78	85.63	154.41	21.98
85	1	2008	C140000024001503	43.38	42.01	85.39	8.46
86	1	2008	G840000000000100	17.55	19.75	37.3	4.66
87	1	2008	S735000004000600	19.31	19.41	38.72	4.09
88	1	2008	H185000175001200	12.4	15.14	27.54	3.83
89	1	2008	S690000004000200	17.09	17.36	34.45	3.7
90	1	2008	N580000004001500	5.74	5.91	11.65	1.28

91	1	2008	S100000052001700	3.36	3.23	6.59	0.65
92	1	2008	R457003000004200	0.23	0.27	0.5	0.06
93	1	2007	S295000000048405	330.3	350.4	680.7	66.89
94	1	2007	E456000000009600	203.92	241.64	445.56	52.31
95	1	2007	B310000000005202	111.91	152.76	264.67	37.77
96	1	2007	S735000004000600	31.92	35.9	67.82	7.32
97	1	2007	G520002000001000	34.57	36.56	71.13	6.95
98	1	2007	S690000004000200	25.67	29.15	54.82	6.01
99	1	2007	B240001000001200	27.8	28.51	56.31	5.13
100	1	2007	L672500000014000	13.89	17.21	31.1	3.92
101	1	2007	S735000004000600	14.13	15.9	30.03	3.24
102	1	2007	A555000000000300	11.61	13.89	25.5	3.03
103	1	2007	H135000001001100	8.82	10.98	19.8	2.5
104	1	2007	A413500000000100	12.72	13.05	25.77	2.35
105	1	2007	B505000015001100	6.63	7.23	13.86	1.42
106	1	2007	T527002000000400	4.43	4.54	8.97	0.82
107	1	2006	S295000000048405	330.3	390.03	720.33	72.83
108	1	2006	E456000000009600	245.17	319.95	565.12	67.3
109	1	2006	I708000000006800	73.21	88.46	161.67	16.91
110	1	2006	E330000337000501	26.84	32.08	58.92	6.04
111	1	2006	E330000337000501	26.85	32.08	58.93	6.04
112	1	2006	A045500000002000	19.47	22.28	41.75	3.94
113	1	2006	L187000002001500	12.26	13.54	25.8	2.26
114	1	2006	S245000000001200	8.05	10.19	18.24	2.07
115	1	2006	L205000052001000	11.13	12.32	23.45	2.06
116	1	2006	S690000004000200	2.29	2.88	5.17	0.58
117	1	2005	E456000000009600	275.44	392.51	667.95	80.57
118	1	2005	S295000000048405	297.08	386.45	683.53	70.85
119	1	2005	E750000000001500	7.77	12.4	20.17	2.87
120	1	2005	L108502000002700	9.85	13.48	23.33	2.63
121	1	2005	T490002001001900	5.78	6.88	12.66	1.08
122	1	2005	B240001000001200	3.69	4.67	8.36	0.81
123	1	2005	A045500000002000	1.63	2.06	3.69	0.36
124	1	2004	S295000000048405	330.3	469.3	799.6	84.72
125	1	2004	G560000012002000	74.5	110.14	184.64	20.9
126	1	2004	G212000000000700	51.12	70.63	121.75	12.12
127	1	2004	L136500000004900	55.88	70.68	126.56	10.31
128	1	2004	C750006000012100	29.88	37.42	67.3	5.34
129	1	2004	M015000062000401	14.89	24.5	39.39	5.3
130	1	2004	T210000250001521	24.53	32.01	56.54	4.97
131	1	2004	W010000030000728	11.98	19.2	31.18	4.03
132	1	2004	V382000000000100	16.66	21.08	37.74	3.08
133	1	2004	G160000000003100	13.63	18.32	31.95	3
134	1	2004	W230000052000300	8.28	13.21	21.49	2.76
135	1	2004	E310000036001600	8.35	11.53	19.88	1.98
136	1	2004	S725002008000200	4.66	6.93	11.59	1.33
137	1	2004	P200000011000400	0.87	1.27	2.14	0.24

138	1	2003	P297002000000700	68.65	100.58	169.23	16.38
139	1	2003	P200000011000400	54.05	85.49	139.54	15.73
140	1	2003	S295000000048405	36.64	56.46	93.1	10.06
141	1	2003	H265000010000500	31.53	42.38	73.91	5.81
142	1	2003	R026300000001100	16.84	27.75	44.59	5.41
143	1	2003	A180000047001005	10.69	19.73	30.42	4.38
144	1	2003	G212000000000700	7.61	11.43	19.04	1.94
145	1	2003	T790000002002900	7.04	10.31	17.35	1.68
146	1	2003	W185000000000510	-12.31	-2.22	-14.53	-2.91
147	1	2002	S295000000048405	284.91	473.18	758.09	83.34
148	1	2002	T790000003001900	43.52	75.22	118.74	13.97
149	1	2002	M190001000003200	24.86	38.42	63.28	5.93
150	1	2002	S531000002001000	11.06	20.67	31.73	4.25
151	1	2002	L313503000002500	6.01	11.23	17.24	2.31
152	1	2002	M355000162001600	8.11	12.86	20.97	2.08
153	1	2002	W010000044001052	7.4	11.15	18.55	1.63
154	1	2002	C690000001000700	3.89	6.18	10.07	1
155	1	2001	S295000000048405	207.93	370.3	578.23	64.56
156	1	2001	W380000619000003	22.94	41.55	64.49	7.4
157	1	2001	F555000000000300	7.54	15.65	23.19	3.32
158	1	2001	M355000073002600	6	12.06	18.06	2.47
159	1	2001	T706000000000200	6.14	9.63	15.77	1.31
160	1	2001	S531000002001000	3.27	6.5	9.77	1.31
161	1	2001	F555000000000300	-7.54	-15.65	-23.19	-3.32
162	1	2000	R055003000002000	11.35	20.7	32.05	3.32
163	1	2000	B158003004001400	5.77	11.58	17.35	2.16
164	1	2000	G040000006000100	4.74	9.79	14.53	1.9
165	1	2000	G040000006000100	4.74	9.79	14.53	1.9
166	1	2000	M687000000002600	2.32	4.16	6.48	0.64
167	1	2000	G040000006000100	-4.74	-9.79	-14.53	-1.9
168	1	1999	T543501000001300	32.15	66.18	98.33	11.62
169	1	1999	B158003004001400	25.9	55.12	81.02	10.18
170	1	1999	T685000000005800	6.46	13.07	19.53	2.24
171	1	1999	O330000024001500	2.97	6.05	9.02	1.04
172	1	1998	G150000000000100	13.69	31.83	45.52	6.1
173	1	1998	B010000003000300	15.43	31.95	47.38	5.11
174	1	1998	T527000000008800	9.87	22.55	32.42	4.22
175	1	1998	S165000000001600	7.32	13.87	21.19	1.84
176	1	1997	E140000001000600	9.98	22.21	32.19	3.64
177	1	1997	M368000000004100	6.92	17.39	24.31	3.42
178	1	1997	M368000000004100	5.32	13.38	18.7	2.63
179	1	1997	M703000000006000	4.86	10.21	15.07	1.51
180	1	1997	M703000000006000	4.86	10.21	15.07	1.51
181	1	1996	B190004000001500	7.57	17.77	25.34	2.9
182	1	1995	E810000007000800	10.43	25.26	35.69	3.98
183	1	1995	S477000000040600	6.7	17.8	24.5	3.27
184	1	1994	S365000001000901	10.17	26.69	36.86	4.44

185	1	1994	F375000000005100	6.36	15.4	21.76	2.2
186	1	1994	C120002000002600	4.31	11.13	15.44	1.8
187	1	1994	C120002000002600	4.31	11.13	15.44	1.8
188	1	1994	C120002000002600	-4.31	-11.13	-15.44	-1.8
189	1	1990	L255001005001900	4.19	13.69	17.88	2.44
190	1	1986	G080000003002100	9.24	31.25	40.49	4.53
191	1	1985	G080000003002100	24.08	84.4	108.48	12.24
192	12	1996	B190004000001500	0.4	0.96	1.36	0.16
193	1	2001	W010000023000416	19.34	38.84	58.18	7.95
194	1	2001	W010000023000416	13.37	26.87	40.24	5.5
195	1	2017	A180000035001102	37.6	8.49	46.09	6.65
196	1	2016	A180000035001102	60.97	21.08	82.05	11.89
197	1	2009	A080000000107609	7.67	8.5	16.17	2.25
198	1	2008	L596501000010900	125.36	125.16	250.52	26.14
199	1	2007	L319000006001700	20.55	23.88	44.43	5.05
200	1	2006	L319000006001700	45.31	58.08	103.39	11.96
201	1	2006	L136500000010300	9.59	14.34	23.93	3.46
202	1	2005	L319000006001700	49.24	69.01	118.25	13.89
203	1	2005	E540000045000300	3.78	5.77	9.55	1.28
204	1	2004	L319000006001700	53.16	80.89	134.05	15.95
205	1	2003	L319000006001700	28.59	46.93	75.52	9.09
206	1	2002	L319000006001700	28.92	50.95	79.87	9.72
207	1	2001	L319000006001700	24.85	46.76	71.61	8.8
208	1	2000	L319000006001700	8.33	16.67	25	3.1

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 25, 2019

The Honorable Lita Leo
Hidalgo County Treasurer
2810 South Business Highway 281
Edinburg, TX 78539-6243

Re: Cash Count Report No. 2019-57

Dear Ms. Leo:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on June 25, 2019 pursuant to Local Government Code §115.003 and §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 March 26, 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.

Conclusion:
Cash on hand at the time of the cash count totaled $11,019.90. Based on the review, we concluded 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 $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 handling of collections requires improvement. The Accountant II performs the following incompatible duties:

- Custody: Opens and lists mail, balances copies of receipts against the cash drawer, prepares bank deposits, and has access to inventory of unused cash receipts
- Recording: Accounts for numerical sequence of receipts, prepares reports of cash received, maintains inventory log of unused cash receipts, and takes inventory of and orders blank checks
- Authorization: Compares listed mail receipts to recorded cash receipts

According to the Chief Deputy, due to limited number of staff, proper segregation of duties over the handling of collections has not been feasible; however, compensating controls have been implemented. The Chief Deputy

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.

conducts a review of the mail log, reports of cash received, and deposit slips prepared at the end of day. The reviews performed by the Chief Deputy are not formally documented.

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 opening and listing mail, balancing copies of receipts against the cash drawer, preparing bank deposits, and having access to inventory of unused cash receipts should be different from the individual responsible for the accounting of the numerical sequence of receipts, preparing reports of cash received, maintaining an inventory log of unused cash receipts, and taking inventory of and ordering blank checks. In addition, the individuals previously noted should be different from the individual responsible for 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 increases the risk that an employee will be able to carry out and conceal errors or fraud in the normal course of their duties without being detected.

Recommendation:
Management should ensure that incompatible duties are adequately segregated or that compensating controls are properly implemented. The Chief Deputy should formally document his approval of the documents reviewed.

Observation No. 2:
We noted that the signature of the person responsible for verifying that an official County receipt was issued for each mail-in payment was not noted on the mail log. According to the Chief Deputy, an electronic copy of the mail log is prepared by the Accountant II and reviewed daily by the Chief Deputy.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The employee responsible for opening the mail and listing the mail-in payments must sign and date the mail log to document responsibility for verifying the cash received and preparing the listing. Mail-in payments must then be transferred to the cashier. After issuing a receipt for the mail-in payment, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log. The cashier must also sign and date the mail log to document responsibility for issuing the receipts. In addition, 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.

Failure to ensure that the mail log contains the signature of the person responsible for verifying that an official County receipt was issued for each mail-in payment increases the risk that checks received by mail are not receipted and deposited.

Recommendation:
Management should ensure that the mail log is properly prepared. At a minimum, the procedures listed above should be implemented.

Observation No. 3:
The username and password to gain access to the EJuror System, the electronic juror system, is shared between two employees. According to the Chief Deputy, only one username and password was granted to the County Treasurer's Office. The County Treasurer's Office has contacted the District Clerk's Office staff directly to obtain unique usernames and passwords; however, according to the District Clerk's Office, the EJuror System is only limited to one username for the Treasurer's Office based on the license agreement. New licenses may be purchased; however, a price was not obtained from the District Clerk's Office.

The Information Technologies (IT) Securities Policy prohibits sharing of usernames and passwords.

Failure to ensure that usernames and passwords are not shared may increase the risk of unauthorized access to the EJuror System.

Recommendation:
Management should ensure passwords are not shared. As a compensating control, the County Treasurer's Office should create a log to document access to the EJuror System. At a minimum, the log should document the employee name, time, date, and supervisor approval.

Observation No. 4:
We noted that cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor, but have not been posted to *Alio*. According to staff, as a compensating control, all cashiers must obtain approval from the Chief Deputy before making any modifications to receipts. In addition, *ESP, Alio* representative, was made aware of this issue.

Access controls provide management with reasonable assurance that data files and application programs are protected against unauthorized modification, disclosure, loss, or impairment. Access controls require users to authenticate themselves (through the use of unique user IDs and passwords) and limit the files and other resources that they can access and the actions that they can execute. For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e., new hire, promotions, termination, and/or transfer of employees).

Failure to ensure that access to modify receipts is not available to staff may result in the loss or misuse of County funds.

Recommendation:
Management should coordinate with *ESP* to ensure that this issue is resolved. The assistance of the County Auditor's Office System Support Specialist should be requested.

Please provide written management responses to the observations noted above by August 9, 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 have any questions or would like to schedule a meeting to discuss this cash count, please contact Rocio Quiroga, Internal Auditor I, at (956) 318-2511, ext. 4604, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Hidalgo County Treasurer	AUDIT NO.:	2019-57
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	August 9, 2019
FINDING No.:	1	RECOMMENDATION:	1

Management should ensure that incompatible duties are adequately segregated or that compensating controls are properly implemented. The Chief Deputy should formally document his approval of the documents reviewed.

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 Treasurer	AUDIT NO.:	2019-57
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	August 9, 2019
FINDING No.:	2	RECOMMENDATION:	2

Management should ensure that the mail log is properly prepared. 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:	Hidalgo County Treasurer	AUDIT NO.:	2019-57
AUDIT:	Cash Count	MANAGEMENT RESPONSE DUE:	August 9, 2019
FINDING No.:	3	RECOMMENDATION:	3

Management should ensure passwords are not shared. As a compensating control, the County Treasurer's Office should create a log to document access to the EJuror System. At a minimum, the log should document the employee name, time, date, and supervisor approval.

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 Treasurer	**AUDIT NO.:**	2019-57
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 9, 2019
FINDING No.:	4	**RECOMMENDATION:**	4

Management should coordinate with ESP to ensure that this issue is resolved. The assistance of the County Auditor's Office System Support Specialist should be requested.

Management Response (Choose One):

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

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

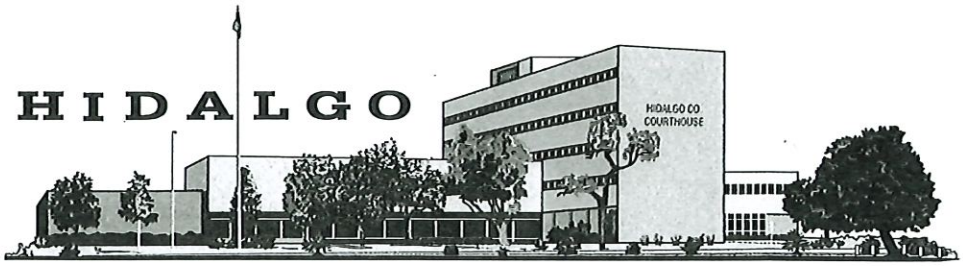
_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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
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EDINBURG, TEXAS 78539

July 31, 2019

Mr. T.J. Arredondo, Director
Hidalgo County Planning Department
1304 S. 25th Street
Edinburg, Texas 78542

Re: Cash Count Report No. 2019-59

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Edinburg Office on July 10, 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 June 13, 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 $3,986.37. Based on the review, we concluded that 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 $225.00.

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, 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: Mr. Valde Guerra, County Executive Officer

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, 398TH D.C.	JUDGE, 398TH D.C.	JUDGE, 430TH D.C.	JUDGE, 449TH D.C.	JUDGE, 464TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 31, 2019

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

Re: Cash Count Report No. 2019-60

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Weslaco Office on July 10, 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 June 19, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

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 concluded that total cash on hand reconciled to the approved change fund of $150.00.

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, 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 PS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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



EDINBURG, TEXAS 78539

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August 12, 2019

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

Re: Cash Count Report No. 2019-61

Dear Commissioner Fuentes:

We conducted a surprise cash count of the cash held at the Weslaco Sanitation Office on July 9, 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 June 19, 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 our procedures, we verified that collections 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 $229.00. Based on the review, we concluded that total cash on hand generally reconciled to total receipts issued up to the time of the cash count and the approved change fund of $200.00. There was a $1.00 shortage at the time of the cash count; however, the July 9, 2019 deposit accounted for all receipts issued.

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.

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, 398TH D.C.	JUDGE, 398TH D.C.	JUDGE, 430TH D.C.	JUDGE, 449TH D.C.	JUDGE, 464TH D.C.

Respectfully,

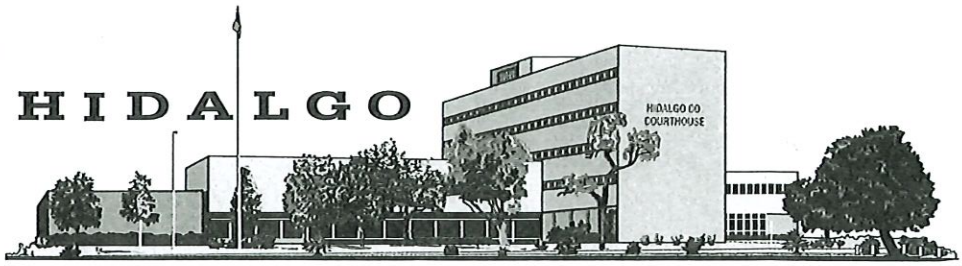
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 19, 2019

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

Re: Cash Count Report No. 2019-68

Dear Constable Marichalar:

We conducted a surprise cash count of the cash held at your office on July 17, 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 7, 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.

Conclusion:
Total cash on hand at the time of the cash count was $75.00. 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. 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, they are in the process of soliciting quotes to purchase the cameras.

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

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.

Failure to utilize security cameras in areas where cash is received 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. Contact the Executive Office for assistance.

Please provide a written management response using the attached Management Response Form to the observation noted above by August 30, 2019.

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 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,

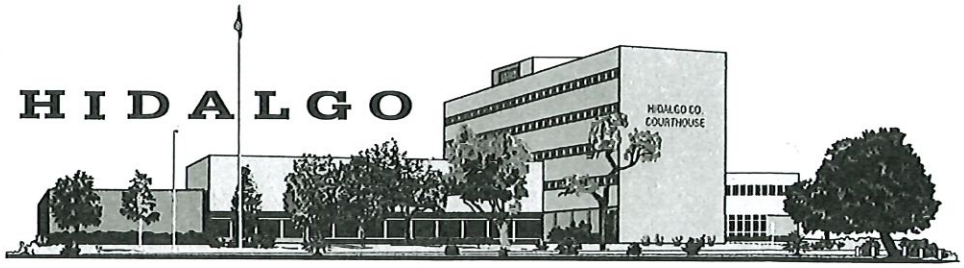
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 24, 2019

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

Re: Cash Count Report No. 2019-562

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Tax Office on June 6, 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 October 23, 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:
Cash on hand at the time of the cash count totaled $13,838.63. 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 $300.00. 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:
Cash on hand at the time of the cash count was short $500.00. A cashier erroneously issued a receipt for the numeric amount of the check. The numeric amount ($2,545.00) and the written amount ($2,045.00) on the check did not agree. The customer returned to the Tax Office on the day of the cash count to correct the check.

Pursuant to the County Auditor's Office Cash Handling Guidelines and Procedures, "Prior to accepting a check for payment, the cashier must verify that the numeric and written amounts agree and are for the exact amount due." In the event that the numeric and written amounts do not agree, the legal line of the check (written amount) supersedes the courtesy box (numeric amount) of the check.

Failure to ensure that checks received for payment agree both in the numeric and written amount may result in the loss of County funds.

Recommendation:
Management should ensure that cashiers verifying that the numeric and written amounts on a check agree and are for the exact amount due prior to issuing the receipt.

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 taxpayers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC." According to staff, they believe the checks can be made payable to the name of the Tax Assessor since he is bonded.

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.

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 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 August 9, 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 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 CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer
Ms. Eva Mireles, Chief of Operations
Mr. Joel Valdez, Substation Supervisor

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

AUDITEE:	Pharr Tax Office	**AUDIT NO.:**	2019-562
AUDIT:	Cash Count	**MANAGEMENT RESPONSE DUE:**	August 9, 2019
FINDING No.:	1	**RECOMMENDATION:**	1

Management should ensure that cashier's are verifying that the numeric and written amounts on a check agree and are for the exact amount due prior to issuing the receipt

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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:	**Pharr Tax Office**	**AUDIT NO.:**	**2019-562**
AUDIT:	**Cash Count**	**MANAGEMENT RESPONSE DUE:**	**August 9, 2019**
FINDING No.:	**2**	**RECOMMENDATION:**	**2**

Management should ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

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:** _____