

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

September 24, 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/Collect	Hidalgo County Tax Collected Reports for July 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Fee Monthly Report for July 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for July 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for July 2019
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for July 2019
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for July 2019
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for July 2019
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for July 2019
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for July 2019
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for July 2019
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for July 2019
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for July 2019
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for July 2019
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for July 2019
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for July 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for July 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Regular Trust Financial Statements for April 2019 through June 2019
Mr. Valde Guerra, County Executive Officer	Precinct 4 Sunflower Park Playscape Project-Audit No. 2019-71
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	July 2019 DTA Payment Request Report No. 2019-73
Mr. Sergio Cruz, Budget Officer Department of Budget and Management	Cash Count Report No. 2019-67
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Cash Count Report No. 2019-69
The Hon. Ricardo Rodriguez, Criminal District Attorney	Asset Forfeiture Cash Count Report No. 2019-70
The Hon. Martin Cantu, Constable Precinct No. 2	Cash Count Report No. 2019-71
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Cash Count Report No. 2019-75
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Pharr Sanitation Program Cash Count Audit No. 2019-76

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 215TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. JOE GONZALEZ JUDGE, 310TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 319TH D.C. L. KENO VASQUEZ JUDGE, 335TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 441TH D.C. YSMAEL D. FONSECA JUDGE, 464TH D.C.

Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Mission Health Clinic Cash Count Report No. 2019-560
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Mission Tax Office Cash Count Report No. 2019-567
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Recording and Official Records and Vital Statistics Cash Count Report No. 2019-573
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	McAllen Motor Vehicle Substation Cash Count Report No. 2019-581
Mr. Arnold K. Patrick, Director Community Supervision and Corrections Department	Cash Count Report No. 2019-583
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Cash Count Report No. 2019-585
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Cash Count Report No. 2019-590

Respectfully,

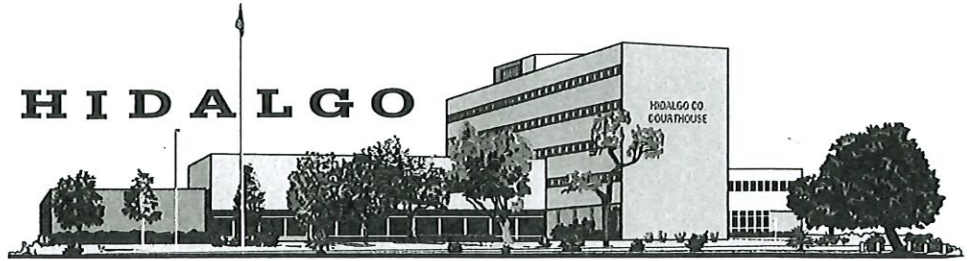
Maria A. Duran
 Maria Arcilia Duran, CPA
 Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

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September 9, 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 July 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 July 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J.R. "BOBBY" FLORES JUDGE, 193 RD D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 315 TH D.C. 11/19/1988	LETICIA LOPEZ JUDGE, 313 TH D.C.	L. KENO VASQUEZ JUDGE, 311 TH D.C.	ISRAEL RAMON, JR. JUDGE, 437 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	JUDGE, 444 TH D.C.
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- 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 July 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 \$2,448,550.24. 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 \$18.67 and over \$16.92.

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;

HIDALGO COUNTY DISTRICT JUDGES

- 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 September 20, 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,



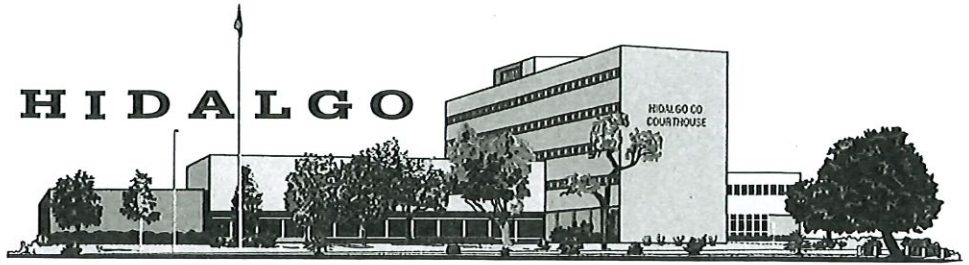
Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

September 9, 2019

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

Re: *Fee Monthly Report* for July 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for 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 Report* for 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 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 July 2019 totaled \$488,457.50. 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92nd D.C. FERNANDO MANCIAS JUDGE, 93rd D.C. J. R. "BOBBY" FLORES JUDGE, 119th D.C. ROSE GUERRA REYNA JUDGE, 245th D.C. MARLA CUELLAR JUDGE, 215th D.C. MARIO E. RAMIREZ, JR. JUDGE, 312nd D.C. JOE GONZALEZ JUDGE, 310th D.C. LETICIA LOPEZ JUDGE, 315th D.C. L. KENO VASQUEZ JUDGE, 315th D.C. ISRAEL RAMON, JR. JUDGE, 430th D.C. RENEE R. BETANCOURT JUDGE, 445th D.C. JUDGE, 444th 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:

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 \$422.75 variance between the "Order Number Control Report" and the *Monthly Report* for the month of July 2019 (see Exhibit A). 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 \$93,342.25 between the "Order Summary Report" and "Order Number Control Report" for the month of July 2019. We determined that the variance was due to 2,615 order numbers (receipts) not appearing on the Order Summary Report for the month of July 2019 (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 July 31, 2019, two company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

- Edward Abstract and Title Co., \$4.00
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.

HIDALGO COUNTY DISTRICT JUDGES

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

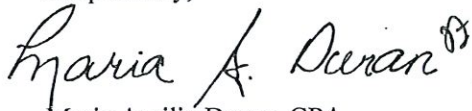
Recommendation:

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

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by September 20, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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 DISTRICT JUDGES

HIDALGO COUNTY CLERK
 REVIEW OF ORDER NUMBER CONTROL REPORT AND CASH DRAWER SUMMARY REPORT
 JULY 2019

Date	Cash Drawer		
	Order Number Control Report	Summary Report (Monthly Report)	Variance
7/1/2019 Total	48,682.50	48,765.50	(83.00)
7/2/2019 Total	41,818.21	41,862.21	(44.00)
7/3/2019 Total	39,622.92	39,622.92	-
7/5/2019 Total	43,969.25	43,969.25	-
7/8/2019 Total	30,505.21	30,505.21	-
7/9/2019 Total	27,126.46	27,126.46	-
7/10/2019 Total	26,571.00	26,571.00	-
7/11/2019 Total	34,889.92	34,889.92	-
7/12/2019 Total	30,559.71	30,578.71	(19.00)
7/15/2019 Total	37,435.75	37,413.75	22.00
7/16/2019 Total	45,917.50	46,061.25	(143.75)
7/17/2019 Total	29,843.96	29,845.96	(2.00)
7/18/2019 Total	35,066.67	35,096.67	(30.00)
7/19/2019 Total	36,535.21	36,593.21	(58.00)
7/22/2019 Total	30,638.25	30,653.25	(15.00)
7/23/2019 Total	27,587.96	27,587.96	-
7/24/2019 Total	32,311.25	32,311.25	-
7/25/2019 Total	36,198.63	36,174.63	24.00
7/26/2019 Total	30,601.25	30,661.25	(60.00)
7/29/2019 Total	30,494.46	30,498.46	(4.00)
7/30/2019 Total	37,118.75	37,118.75	-
7/31/2019 Total	33,626.75	33,636.75	(10.00)
	<u>767,121.57</u>	<u>767,544.32</u>	<u>(422.75)</u>

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

Order Number Control Report			Was Order No. found on Order
Order #	Clerk	Order Total	Summary Report?
20190701000009	Keller Debbie	82.00	No
20190701000010	Ureste Selma	40.00	No
20190701000012	Gonzalez Rita	82.00	No
20190701000015	**System Generated**	0.00	No
20190701000025	trevino belya	0.00	No
20190701000036	Acuna Elaine	0.00	No
20190701000050	Rivera Sandra	82.00	No
20190701000052	Rivera Sandra	0.00	No
20190701000053	Gonzalez Rita	82.00	No
20190701000054	Rivera Sandra	0.00	No
20190701000057	Ramos Gilbert	56.00	No
20190701000059	Keller Debbie	0.00	No
20190701000061	Ureste Selma	100.00	No
20190701000062	Rivera Tania	40.00	No
20190701000064	Rivera Sandra	0.00	No
20190701000066	Gonzalez Rita	82.00	No
20190701000067	Keller Debbie	0.00	No
20190701000068	Rivera Sandra	0.00	No
20190701000074	Rivera Tania	0.00	No
20190701000076	Keller Debbie	82.00	No
20190701000078	trevino belya	0.00	No
20190701000079	Rivera Sandra	82.00	No
20190701000082	Salinas Rene	40.00	No
20190701000084	Ureste Selma	40.00	No
20190701000086	Rivera Sandra	0.00	No
20190701000089	Rivera Sandra	0.00	No
20190701000091	Rivera Sandra	0.00	No
20190701000092	Keller Debbie	0.00	No
20190701000093	Rivera Sandra	0.00	No
20190701000098	Rivera Sandra	0.00	No
20190701000102	Rivera Sandra	0.00	No
20190701000104	Rivera Sandra	0.00	No
20190701000109	Rivera Sandra	0.00	No
20190701000114	Rivera Sandra	0.00	No
20190701000115	Keller Debbie	0.00	No
20190701000117	Rivera Sandra	0.00	No
20190701000122	Rivera Sandra	0.00	No
20190701000124	Salinas Rene	40.00	No
20190701000136	Keller Debbie	0.00	No
20190701000137	Acuna Elaine	0.00	No
20190701000138	Rivera Sandra	0.00	No
20190701000140	Jasso Monett	0.00	No
20190701000141	Keller Debbie	0.00	No
20190701000145	Jasso Monett	0.00	No
20190701000149	Rivera Sandra	0.00	No
20190701000151	Keller Debbie	0.00	No
20190701000152	Jasso Monett	0.00	No
20190701000156	Keller Debbie	0.00	No
20190701000161	Rivera Sandra	0.00	No
20190701000163	Gonzalez Rita	82.00	No
20190701000172	Rivera Sandra	0.00	No
20190701000173	Keller Debbie	0.00	No
20190701000174	Rivera Sandra	0.00	No
20190701000177	Rivera Sandra	0.00	No
20190701000184	Ramos Gilbert	68.00	No

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

20190701000185	Jasso Monett	0.00	No
20190701000196	Rivera Sandra	82.00	No
20190701000197	Jasso Monett	0.00	No
20190701000200	Keller Debbie	0.00	No
20190701000203	Ramos Gilbert	44.00	No
20190701000204	Gonzalez Rita	82.00	No
20190701000205	Leal Imelda	684.00	No
20190701000207	trevino belya	0.00	No
20190701000209	Rivera Sandra	0.00	No
20190701000210	Salinas Rene	0.00	No
20190701000212	Keller Debbie	0.00	No
20190701000215	Eufrazio Joey	0.00	No
20190701000218	Rivera Tania	0.00	No
20190701000224	Keller Debbie	82.00	No
20190701000229	Keller Debbie	82.00	No
20190701000231	Gonzalez Rita	82.00	No
20190701000234	Acuna Elaine	0.00	No
20190701000235	Gonzalez Rita	82.00	No
20190701000242	Acuna Elaine	0.00	No
20190701000245	Acuna Elaine	0.00	No
20190701000253	Rivera Sandra	82.00	No
20190701000254	Jasso Monett	82.00	No
20190701000267	Ureste Selma	44.00	No
20190701000269	Rivera Tania	40.00	No
20190701000270	Rivera Sandra	82.00	No
20190701000271	Jasso Monett	82.00	No
20190701000281	Rivera Sandra	82.00	No
20190701000288	Ureste Selma	36.00	No
20190701000289	Salinas Rene	108.00	No
20190701000296	Rivera Tania	44.00	No
20190701000304	Rivera Tania	36.00	No
20190701000306	Rivera Sandra	0.00	No
20190701000309	Gonzalez Rita	0.00	No
20190701000310	Jasso Monett	0.00	No
20190701000313	Ramos Gilbert	36.00	No
20190701000314	Leal Imelda	360.00	No
20190701000318	Jasso Monett	0.00	No
20190701000320	Rivera Tania	44.00	No
20190701000326	Jasso Monett	0.00	No
20190701000327	Rivera Tania	0.00	No
20190701000329	Rivera Tania	128.00	No
20190701000330	Leal Imelda	360.00	No
20190701000333	Rivera Sandra	22.00	No
20190701000334	Ureste Selma	36.00	No
20190701000335	Leal Imelda	360.00	No
20190701000337	Ramos Gilbert	40.00	No
20190701000340	Keller Debbie	22.00	No
20190701000342	Leal Imelda	360.00	No
20190701000346	Leal Imelda	360.00	No
20190701000348	Jasso Monett	82.00	No
20190701000351	Ramos Gilbert	40.00	No
20190701000355	Ureste Selma	36.00	No
20190701000356	Rivera Tania	44.00	No
20190701000357	Leal Imelda	216.00	No
20190701000359	Ureste Selma	72.00	No
20190701000364	Rivera Tania	0.00	No
20190701000368	Gonzalez Rita	82.00	No

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20190701000369	Keller Debbie	0.00	No
20190701000370	Rivera Sandra	82.00	No
20190701000372	trevino belya	0.00	No
20190701000381	Keller Debbie	82.00	No
20190701000383	Rivera Sandra	0.00	No
20190701000385	Rivera Sandra	0.00	No
20190701000390	Rivera Sandra	0.00	No
20190701000402	Gonzalez Rita	82.00	No
20190701000403	Ramos Gilbert	36.00	No
20190701000412	Ramos Gilbert	96.00	No
20190701000413	Leal Imelda	48.00	No
20190701000422	Keller Debbie	82.00	No
20190701000424	Leal Imelda	40.00	No
20190701000426	Rivera Tania	0.00	No
20190701000429	Ureste Selma	36.00	No
20190701000432	Ureste Selma	36.00	No
20190701000441	Keller Debbie	0.00	No
20190701000444	Jasso Monett	0.00	No
20190701000446	Ureste Selma	36.00	No
20190701000448	Ureste Selma	36.00	No
20190701000465	Rivera Tania	44.00	No
20190701000468	Rivera Tania	40.00	No
20190701000469	Ramos Gilbert	40.00	No
20190701000470	Leal Imelda	0.00	No
20190701000480	Eufracio Joey	0.00	No
20190702000011	Rivera Sandra	82.00	No
20190702000013	Rivera Sandra	0.00	No
20190702000014	Keller Debbie	82.00	No
20190702000015	Castillo Elisa	160.00	No
20190702000016	Ureste Selma	108.00	No
20190702000017	Rivera Sandra	82.00	No
20190702000021	Leal Imelda	0.00	No
20190702000027	Ramos Gilbert	0.00	No
20190702000035	Leal Imelda	80.00	No
20190702000039	Leal Imelda	44.00	No
20190702000041	Leal Imelda	80.00	No
20190702000043	Leal Imelda	144.00	No
20190702000052	Castillo Elisa	0.00	No
20190702000055	Leal Imelda	56.00	No
20190702000056	Ramos Gilbert	40.00	No
20190702000060	Leal Imelda	56.00	No
20190702000062	Rivera Sandra	0.00	No
20190702000075	Gonzalez Rita	82.00	No
20190702000081	Leal Imelda	36.00	No
20190702000083	Rivera Sandra	0.00	No
20190702000087	Castillo Elisa	36.00	No
20190702000088	Leal Imelda	40.00	No
20190702000092	Ramos Gilbert	0.00	No
20190702000098	Leal Imelda	44.00	No
20190702000099	Rivera Sandra	0.00	No
20190702000101	Rivera Sandra	0.00	No
20190702000104	Ureste Selma	60.00	No
20190702000105	Keller Debbie	82.00	No
20190702000110	Leal Imelda	40.00	No
20190702000117	Ureste Selma	104.00	No
20190702000119	Ramos Gilbert	108.00	No
20190702000122	Eufracio Joey	40.00	No

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20190702000123	Ureste Selma	40.00	No
20190702000126	Keller Debbie	82.00	No
20190702000128	Rivera Sandra	0.00	No
20190702000130	Eufrazio Joey	0.00	No
20190702000131	Leal Imelda	60.00	No
20190702000139	Leal Imelda	0.00	No
20190702000140	Rivera Sandra	0.00	No
20190702000145	Keller Debbie	82.00	No
20190702000147	Rivera Sandra	0.00	No
20190702000150	Castillo Elisa	36.00	No
20190702000151	Castillo Elisa	44.00	No
20190702000153	Rivera Tania	0.00	No
20190702000154	Rivera Sandra	0.00	No
20190702000155	Castillo Elisa	44.00	No
20190702000159	Rivera Sandra	0.00	No
20190702000160	Castillo Elisa	0.00	No
20190702000161	Castillo Elisa	0.00	No
20190702000162	Rivera Sandra	0.00	No
20190702000164	Leal Imelda	60.00	No
20190702000165	Rivera Sandra	0.00	No
20190702000169	Rivera Sandra	0.00	No
20190702000170	Keller Debbie	82.00	No
20190702000172	Rivera Sandra	0.00	No
20190702000175	Jasso Monett	82.00	No
20190702000177	Keller Debbie	82.00	No
20190702000179	Rivera Sandra	0.00	No
20190702000181	Rivera Sandra	0.00	No
20190702000183	Rivera Sandra	0.00	No
20190702000187	Leal Imelda	40.00	No
20190702000190	Leal Imelda	40.00	No
20190702000191	Rivera Sandra	0.00	No
20190702000194	Rivera Sandra	0.00	No
20190702000195	Rivera Sandra	0.00	No
20190702000196	Ureste Selma	40.00	No
20190702000200	Ramos Gilbert	268.00	No
20190702000201	Rivera Sandra	0.00	No
20190702000205	Eufrazio Joey	40.00	No
20190702000206	Rivera Sandra	0.00	No
20190702000209	Rivera Sandra	0.00	No
20190702000210	Rivera Sandra	0.00	No
20190702000211	Gonzalez Rita	82.00	No
20190702000212	Castillo Elisa	52.00	No
20190702000213	Rivera Sandra	0.00	No
20190702000216	Rivera Sandra	0.00	No
20190702000217	Castillo Elisa	48.00	No
20190702000218	Jasso Monett	0.00	No
20190702000219	Eufrazio Joey	0.00	No
20190702000220	Rivera Sandra	0.00	No
20190702000221	Castillo Elisa	0.00	No
20190702000223	Eufrazio Joey	0.00	No
20190702000224	Keller Debbie	0.00	No
20190702000226	Castillo Elisa	80.00	No
20190702000227	Keller Debbie	0.00	No
20190702000231	Castillo Elisa	108.00	No
20190702000232	Castillo Elisa	0.00	No
20190702000233	Ureste Selma	44.00	No
20190702000247	Castillo Elisa	484.00	No

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20190702000250	Gonzalez Rita	82.00	No
20190702000256	Keller Debbie	82.00	No
20190702000263	Rivera Sandra	0.00	No
20190702000265	Jasso Monett	82.00	No
20190702000269	Rivera Sandra	82.00	No
20190702000271	Ramos Gilbert	132.00	No
20190702000273	Castillo Elisa	44.00	No
20190702000274	Ramos Gilbert	0.00	No
20190702000275	Castillo Elisa	88.00	No
20190702000277	Jasso Monett	82.00	No
20190702000287	Castillo Elisa	40.00	No
20190702000297	Rivera Sandra	82.00	No
20190702000303	Ramos Gilbert	44.00	No
20190702000307	Ureste Selma	44.00	No
20190702000311	Gonzalez Rita	82.00	No
20190702000316	Rivera Sandra	22.00	No
20190702000319	Leal Imelda	180.00	No
20190702000326	Rivera Sandra	0.00	No
20190702000327	Leal Imelda	252.00	No
20190702000334	Gonzalez Rita	0.00	No
20190702000339	Ureste Selma	44.00	No
20190702000346	Leal Imelda	0.00	No
20190702000348	Rivera Sandra	0.00	No
20190702000352	Eufrazio Joey	40.00	No
20190702000361	Ramos Gilbert	80.00	No
20190702000362	Rivera Sandra	82.00	No
20190702000367	Rivera Sandra	0.00	No
20190702000369	Jasso Monett	82.00	No
20190702000370	Castillo Elisa	40.00	No
20190702000373	Eufrazio Joey	40.00	No
20190702000374	Castillo Elisa	40.00	No
20190702000375	Rivera Sandra	0.00	No
20190702000377	Castillo Elisa	56.00	No
20190702000381	Rivera Sandra	0.00	No
20190702000382	Leal Imelda	36.00	No
20190702000388	Keller Debbie	82.00	No
20190702000390	Rivera Sandra	0.00	No
20190702000399	Castillo Elisa	280.00	No
20190702000400	Jasso Monett	0.00	No
20190702000414	Jasso Monett	0.00	No
20190702000416	Keller Debbie	22.00	No
20190702000418	Leal Imelda	84.00	No
20190702000422	Jasso Monett	82.00	No
20190702000423	Gonzalez Rita	82.00	No
20190702000425	Leal Imelda	0.00	No
20190702000427	Ureste Selma	0.00	No
20190702000428	Keller Debbie	82.00	No
20190702000429	Eufrazio Joey	0.00	No
20190702000430	Castillo Elisa	0.00	No
20190703000004	Ureste Selma	0.00	No
20190703000005	Ureste Selma	0.00	No
20190703000007	Rivera Sandra	0.00	No
20190703000008	Rivera Sandra	0.00	No
20190703000009	Rivera Sandra	0.00	No
20190703000010	Keller Debbie	82.00	No
20190703000011	Rivera Sandra	0.00	No
20190703000012	Rivera Sandra	0.00	No

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20190703000016	Rivera Tania	0.00	No
20190703000028	Rivera Sandra	0.00	No
20190703000029	Rivera Sandra	0.00	No
20190703000030	Rivera Sandra	0.00	No
20190703000035	Rivera Sandra	0.00	No
20190703000038	Gonzalez Rita	22.00	No
20190703000039	Rivera Sandra	0.00	No
20190703000042	Jasso Monett	0.00	No
20190703000048	Ramos Gilbert	44.00	No
20190703000049	Keller Debbie	0.00	No
20190703000053	Ureste Selma	36.00	No
20190703000064	Keller Debbie	82.00	No
20190703000068	Salinas Rene	40.00	No
20190703000072	Ramos Gilbert	0.00	No
20190703000075	Cantu Manny	84.00	No
20190703000076	Rivera Sandra	0.00	No
20190703000083	Ureste Selma	99.00	No
20190703000088	Rivera Sandra	0.00	No
20190703000089	Keller Debbie	82.00	No
20190703000094	Ramos Gilbert	0.00	No
20190703000096	Ramos Gilbert	0.00	No
20190703000098	Salinas Rene	0.00	No
20190703000102	Rivera Sandra	0.00	No
20190703000103	Ramos Gilbert	0.00	No
20190703000105	Rivera Tania	0.00	No
20190703000107	Ramos Gilbert	40.00	No
20190703000109	Rivera Sandra	0.00	No
20190703000111	Rivera Sandra	0.00	No
20190703000112	Salinas Rene	84.00	No
20190703000115	Rivera Sandra	0.00	No
20190703000119	Castillo Elisa	0.00	No
20190703000126	Ramos Gilbert	44.00	No
20190703000133	Ureste Selma	40.00	No
20190703000140	Keller Debbie	0.00	No
20190703000141	Ramos Gilbert	172.00	No
20190703000161	Ramos Gilbert	0.00	No
20190703000165	Cantu Manny	0.00	No
20190703000168	Keller Debbie	82.00	No
20190703000178	Leal Imelda	96.00	No
20190703000179	Rivera Sandra	0.00	No
20190703000180	Ramos Gilbert	0.00	No
20190703000183	Keller Debbie	82.00	No
20190703000189	Keller Debbie	0.00	No
20190703000190	Gonzalez Rita	22.00	No
20190703000191	Keller Debbie	0.00	No
20190703000197	Gonzalez Rita	82.00	No
20190703000198	Ramos Gilbert	88.00	No
20190703000204	Gonzalez Rita	82.00	No
20190703000205	Leal Imelda	36.00	No
20190703000209	Acuna Elaine	0.00	No
20190703000210	Castillo Elisa	92.00	No
20190703000214	Keller Debbie	82.00	No
20190703000219	Leal Imelda	0.00	No
20190703000220	Castillo Elisa	120.00	No
20190703000221	Ureste Selma	56.00	No
20190703000222	Castillo Elisa	0.00	No
20190703000223	Rivera Sandra	82.00	No

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20190703000224	Castillo Elisa	40.00	No
20190703000225	Jasso Monett	82.00	No
20190703000226	Castillo Elisa	40.00	No
20190703000233	Ureste Selma	52.00	No
20190703000241	Castillo Elisa	0.00	No
20190703000242	Ureste Selma	40.00	No
20190703000244	Castillo Elisa	360.00	No
20190703000245	Ureste Selma	36.00	No
20190703000252	Rivera Sandra	82.00	No
20190703000256	Castillo Elisa	360.00	No
20190703000258	Ureste Selma	36.00	No
20190703000260	Jasso Monett	0.00	No
20190703000261	Jasso Monett	0.00	No
20190703000263	Rivera Sandra	0.00	No
20190703000276	Rivera Tania	0.00	No
20190703000280	Jasso Monett	82.00	No
20190703000289	Jasso Monett	0.00	No
20190703000291	Castillo Elisa	360.00	No
20190703000296	**System Generated**	0.00	No
20190703000297	**System Generated**	0.00	No
20190703000301	Ramos Gilbert	40.00	No
20190703000303	Rivera Tania	0.00	No
20190703000312	Cantu Manny	0.00	No
20190703000314	Castillo Elisa	324.00	No
20190703000319	Jasso Monett	82.00	No
20190703000326	Keller Debbie	82.00	No
20190703000329	Rivera Sandra	82.00	No
20190703000330	Jasso Monett	82.00	No
20190703000332	Gonzalez Rita	0.00	No
20190703000334	Castillo Elisa	0.00	No
20190703000335	Ramos Gilbert	40.00	No
20190703000342	Castillo Elisa	112.00	No
20190703000343	Ureste Selma	64.00	No
20190703000346	Rivera Sandra	0.00	No
20190703000347	Leal Imelda	72.00	No
20190703000350	Rivera Tania	0.00	No
20190703000351	Castillo Elisa	44.00	No
20190703000352	Leal Imelda	0.00	No
20190703000361	Ureste Selma	0.00	No
20190703000364	Leal Imelda	100.00	No
20190703000365	Ramos Gilbert	52.00	No
20190703000367	Rivera Sandra	0.00	No
20190703000371	Ramos Gilbert	52.00	No
20190703000372	Leal Imelda	216.00	No
20190703000376	Acuna Elaine	0.00	No
20190703000382	Cantu Manny	0.00	No
20190703000383	Ramos Gilbert	52.00	No
20190703000389	Rivera Sandra	0.00	No
20190703000390	Acuna Elaine	0.00	No
20190703000391	Castillo Elisa	180.00	No
20190703000392	Cantu Manny	0.00	No
20190703000395	Keller Debbie	82.00	No
20190703000399	Rivera Sandra	0.00	No
20190703000401	Rivera Sandra	0.00	No
20190703000405	Ureste Selma	0.00	No
20190703000406	Rivera Sandra	0.00	No
20190703000409	Rivera Sandra	0.00	No

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20190703000413	Rivera Tania	0.00	No
20190703000416	Rivera Sandra	0.00	No
20190703000418	Rivera Sandra	0.00	No
20190703000420	Rivera Sandra	0.00	No
20190703000421	Cantu Manny	0.00	No
20190703000427	Rivera Sandra	0.00	No
20190703000429	Ramos Gilbert	0.00	No
20190703000430	Ramos Gilbert	0.00	No
20190703000431	Jasso Monett	82.00	No
20190705000003	Rivera Sandra	0.00	No
20190705000004	Rivera Sandra	0.00	No
20190705000007	De Leon Maria Ana	82.00	No
20190705000009	Rivera Sandra	82.00	No
20190705000026	Eufrazio Joey	0.00	No
20190705000027	Jasso Monett	0.00	No
20190705000030	De Leon Maria Ana	0.00	No
20190705000040	Eufrazio Joey	0.00	No
20190705000041	De Leon Maria Ana	82.00	No
20190705000043	Rivera Sandra	0.00	No
20190705000044	Eufrazio Joey	0.00	No
20190705000045	Rivera Tania	0.00	No
20190705000046	Rivera Sandra	82.00	No
20190705000047	Ramos Gilbert	164.00	No
20190705000048	Ureste Selma	0.00	No
20190705000055	Rivera Sandra	82.00	No
20190705000056	Eufrazio Joey	0.00	No
20190705000059	Ureste Selma	40.00	No
20190705000062	Rivera Sandra	0.00	No
20190705000064	Ramos Gilbert	36.00	No
20190705000068	Jasso Monett	82.00	No
20190705000070	Acuna Elaine	0.00	No
20190705000073	Rivera Sandra	0.00	No
20190705000077	Rivera Sandra	0.00	No
20190705000079	Rivera Sandra	0.00	No
20190705000080	Rivera Sandra	0.00	No
20190705000082	Rivera Sandra	0.00	No
20190705000083	Eufrazio Joey	40.00	No
20190705000085	Rivera Sandra	0.00	No
20190705000088	Rivera Sandra	0.00	No
20190705000091	Ramos Gilbert	0.00	No
20190705000095	Eufrazio Joey	120.00	No
20190705000096	Jasso Monett	0.00	No
20190705000097	Cantu Manny	48.00	No
20190705000099	Rivera Sandra	0.00	No
20190705000100	trevino belya	0.00	No
20190705000101	Acuna Elaine	0.00	No
20190705000102	Gonzalez Rita	0.00	No
20190705000107	Rivera Sandra	0.00	No
20190705000110	Rivera Sandra	82.00	No
20190705000114	Jasso Monett	0.00	No
20190705000115	Rivera Sandra	0.00	No
20190705000116	Rivera Sandra	0.00	No
20190705000118	Rivera Sandra	0.00	No
20190705000120	Eufrazio Joey	0.00	No
20190705000121	Rivera Sandra	82.00	No
20190705000126	Eufrazio Joey	84.00	No
20190705000132	Rivera Sandra	82.00	No

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20190705000137	Gonzalez Rita	82.00	No
20190705000145	Ramos Gilbert	0.00	No
20190705000146	Leal Imelda	40.00	No
20190705000150	Gonzalez Rita	82.00	No
20190705000154	Leal Imelda	36.00	No
20190705000161	Gonzalez Rita	82.00	No
20190705000166	De Leon Maria Ana	82.00	No
20190705000169	Gonzalez Rita	82.00	No
20190705000170	Cantu Manny	40.00	No
20190705000177	Leal Imelda	36.00	No
20190705000183	Leal Imelda	91.50	No
20190705000184	De Leon Maria Ana	0.00	No
20190705000185	Leal Imelda	0.00	No
20190705000186	Rivera Sandra	82.00	No
20190705000188	Ureste Selma	36.00	No
20190705000190	Cantu Manny	40.00	No
20190705000191	Jasso Monett	0.00	No
20190705000193	Rivera Sandra	0.00	No
20190705000195	Leal Imelda	80.00	No
20190705000202	Jasso Monett	82.00	No
20190705000218	Eufrazio Joey	0.00	No
20190705000232	Rivera Sandra	82.00	No
20190705000238	Rivera Sandra	82.00	No
20190705000241	De Leon Maria Ana	0.00	No
20190705000243	Ureste Selma	36.00	No
20190705000249	Ureste Selma	44.00	No
20190705000251	Ramos Gilbert	44.00	No
20190705000252	Ureste Selma	36.00	No
20190705000254	De Leon Maria Ana	82.00	No
20190705000258	Leal Imelda	40.00	No
20190705000265	Cantu Manny	40.00	No
20190705000269	Salinas Rene	36.00	No
20190705000283	De Leon Maria Ana	82.00	No
20190705000284	Rivera Sandra	82.00	No
20190705000285	Acuna Elaine	0.00	No
20190705000292	Rivera Sandra	82.00	No
20190705000294	Jasso Monett	82.00	No
20190705000299	Leal Imelda	244.00	No
20190705000300	Rivera Sandra	82.00	No
20190705000301	Jasso Monett	22.00	No
20190705000307	Ramos Gilbert	44.00	No
20190705000309	Jasso Monett	0.00	No
20190705000315	Jasso Monett	0.00	No
20190705000317	Rivera Sandra	22.00	No
20190705000320	Cantu Manny	40.00	No
20190705000321	Acuna Elaine	0.00	No
20190705000322	Ramos Gilbert	72.00	No
20190705000334	Leal Imelda	0.00	No
20190705000335	Eufrazio Joey	0.00	No
20190705000336	Gonzalez Rita	82.00	No
20190705000340	De Leon Maria Ana	82.00	No
20190705000343	Leal Imelda	40.00	No
20190705000348	De Leon Maria Ana	82.00	No
20190705000351	Jasso Monett	82.00	No
20190705000352	Rivera Sandra	82.00	No
20190705000353	Gonzalez Rita	82.00	No
20190705000356	Jasso Monett	82.00	No

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20190705000358	De Leon Maria Ana	82.00	No
20190705000360	Rivera Sandra	82.00	No
20190705000366	Ramos Gilbert	0.00	No
20190705000368	Ramos Gilbert	0.00	No
20190705000376	Rivera Tania	0.00	No
20190708000002	Rivera Sandra	0.00	No
20190708000003	Rivera Sandra	0.00	No
20190708000004	De Leon Maria Ana	0.00	No
20190708000005	Rivera Sandra	82.00	No
20190708000006	Gonzalez Rita	82.00	No
20190708000007	De Leon Maria Ana	82.00	No
20190708000019	Keller Debbie	0.00	No
20190708000020	Castillo Elisa	0.00	No
20190708000021	Castillo Elisa	0.00	No
20190708000022	Castillo Elisa	0.00	No
20190708000023	Rivera Sandra	0.00	No
20190708000025	Rivera Sandra	0.00	No
20190708000029	Rivera Sandra	0.00	No
20190708000034	Rivera Sandra	0.00	No
20190708000035	De Leon Maria Ana	82.00	No
20190708000037	Rivera Sandra	0.00	No
20190708000038	Rivera Sandra	0.00	No
20190708000039	Keller Debbie	0.00	No
20190708000040	Rivera Sandra	0.00	No
20190708000042	Keller Debbie	0.00	No
20190708000043	Rivera Sandra	0.00	No
20190708000045	Rivera Sandra	0.00	No
20190708000046	Rivera Sandra	0.00	No
20190708000047	Keller Debbie	0.00	No
20190708000053	Gonzalez Rita	82.00	No
20190708000054	De Leon Maria Ana	82.00	No
20190708000061	Ramos Gilbert	40.00	No
20190708000065	Keller Debbie	82.00	No
20190708000068	Rivera Sandra	0.00	No
20190708000073	Castillo Elisa	72.00	No
20190708000074	Rivera Sandra	0.00	No
20190708000075	trevino belya	0.00	No
20190708000078	Rivera Sandra	0.00	No
20190708000079	Keller Debbie	82.00	No
20190708000080	Cantu Manny	0.00	No
20190708000084	Castillo Elisa	0.00	No
20190708000094	Ramos Gilbert	0.00	No
20190708000095	Keller Debbie	0.00	No
20190708000098	Keller Debbie	0.00	No
20190708000101	Keller Debbie	0.00	No
20190708000106	Keller Debbie	0.00	No
20190708000107	Rivera Sandra	0.00	No
20190708000109	Rivera Sandra	0.00	No
20190708000111	Rivera Sandra	0.00	No
20190708000122	De Leon Maria Ana	82.00	No
20190708000124	Gonzalez Rita	82.00	No
20190708000125	Rivera Sandra	0.00	No
20190708000126	Keller Debbie	82.00	No
20190708000130	Rivera Sandra	0.00	No
20190708000133	Rivera Sandra	0.00	No
20190708000136	De Leon Maria Ana	82.00	No
20190708000140	Acuna Elaine	72.00	No

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20190708000141	Gonzalez Rita	82.00	No
20190708000143	Keller Debbie	0.00	No
20190708000144	Keller Debbie	82.00	No
20190708000146	Jasso Monett	82.00	No
20190708000148	Rivera Sandra	82.00	No
20190708000150	trevino belya	0.00	No
20190708000156	Rivera Sandra	0.00	No
20190708000157	Keller Debbie	0.00	No
20190708000158	Rivera Sandra	0.00	No
20190708000161	Keller Debbie	82.00	No
20190708000166	Castillo Elisa	0.00	No
20190708000168	Ureste Selma	40.00	No
20190708000169	Gonzalez Rita	82.00	No
20190708000172	Jasso Monett	82.00	No
20190708000174	Acuna Elaine	56.00	No
20190708000178	Ureste Selma	140.00	No
20190708000180	Keller Debbie	0.00	No
20190708000184	De Leon Maria Ana	82.00	No
20190708000187	Castillo Elisa	40.00	No
20190708000191	Acuna Elaine	88.00	No
20190708000195	Keller Debbie	82.00	No
20190708000199	Castillo Elisa	80.00	No
20190708000201	De Leon Maria Ana	82.00	No
20190708000202	Keller Debbie	82.00	No
20190708000203	De Leon Maria Ana	0.00	No
20190708000205	Eufracio Joey	36.00	No
20190708000219	Eufracio Joey	0.00	No
20190708000220	Rivera Tania	0.00	No
20190708000225	Ramos Gilbert	0.00	No
20190708000227	Ureste Selma	36.00	No
20190708000228	Gonzalez Rita	82.00	No
20190708000229	Rivera Sandra	82.00	No
20190708000232	Gonzalez Rita	82.00	No
20190708000239	Ureste Selma	40.00	No
20190708000241	Rivera Tania	0.00	No
20190708000244	Gonzalez Rita	0.00	No
20190708000249	Leal Imelda	144.00	No
20190708000250	Rivera Sandra	82.00	No
20190708000258	Rivera Sandra	0.00	No
20190708000260	De Leon Maria Ana	82.00	No
20190708000261	Acuna Elaine	40.00	No
20190708000263	Acuna Elaine	36.00	No
20190708000265	Ureste Selma	68.00	No
20190708000266	Rivera Sandra	82.00	No
20190708000267	De Leon Maria Ana	82.00	No
20190708000268	Ramos Gilbert	52.00	No
20190708000272	Acuna Elaine	36.00	No
20190708000273	Castillo Elisa	44.00	No
20190708000275	Ramos Gilbert	52.00	No
20190708000276	Gonzalez Rita	82.00	No
20190708000277	De Leon Maria Ana	82.00	No
20190708000278	Ureste Selma	48.00	No
20190708000283	Castillo Elisa	44.00	No
20190708000286	Leal Imelda	40.00	No
20190708000287	Acuna Elaine	40.00	No
20190708000291	Gonzalez Rita	0.00	No
20190708000292	Leal Imelda	36.00	No

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20190708000298	Ureste Selma	96.00	No
20190708000299	Acuna Elaine	40.00	No
20190708000302	Rivera Sandra	0.00	No
20190708000309	De Leon Maria Ana	22.00	No
20190708000321	Castillo Elisa	44.00	No
20190708000329	Leal Imelda	92.00	No
20190708000334	Rivera Sandra	82.00	No
20190708000335	Ramos Gilbert	36.00	No
20190708000337	Ureste Selma	36.00	No
20190708000348	Rivera Sandra	0.00	No
20190708000353	De Leon Maria Ana	0.00	No
20190708000364	Acuna Elaine	0.00	No
20190708000368	trevino belya	0.00	No
20190708000371	Ureste Selma	40.00	No
20190708000372	Rivera Sandra	0.00	No
20190708000374	Rivera Sandra	0.00	No
20190708000377	Rivera Sandra	0.00	No
20190709000010	Gonzalez Rita	0.00	No
20190709000024	De Leon Maria Ana	82.00	No
20190709000025	Castillo Elisa	0.00	No
20190709000026	Acuna Elaine	56.00	No
20190709000034	Gonzalez Rita	82.00	No
20190709000041	Ramos Gilbert	44.00	No
20190709000042	Eufrazio Joey	40.00	No
20190709000043	Ramos Gilbert	40.00	No
20190709000044	Acuna Elaine	48.00	No
20190709000046	Castillo Elisa	0.00	No
20190709000048	Keller Debbie	0.00	No
20190709000051	Acuna Elaine	100.00	No
20190709000053	Castillo Elisa	0.00	No
20190709000061	Acuna Elaine	40.00	No
20190709000062	De Leon Maria Ana	82.00	No
20190709000068	Jasso Monett	0.00	No
20190709000071	Rivera Sandra	0.00	No
20190709000073	Rivera Sandra	0.00	No
20190709000078	Jasso Monett	0.00	No
20190709000079	Acuna Elaine	44.00	No
20190709000081	Jasso Monett	0.00	No
20190709000084	**System Generated**	0.00	No
20190709000085	**System Generated**	0.00	No
20190709000086	**System Generated**	0.00	No
20190709000087	**System Generated**	0.00	No
20190709000088	Jasso Monett	0.00	No
20190709000091	Acuna Elaine	0.00	No
20190709000093	Ramos Gilbert	40.00	No
20190709000094	Jasso Monett	0.00	No
20190709000096	Acuna Elaine	40.00	No
20190709000102	Rivera Sandra	0.00	No
20190709000103	Rivera Sandra	0.00	No
20190709000105	Rivera Sandra	0.00	No
20190709000106	Rivera Sandra	0.00	No
20190709000108	Rivera Sandra	0.00	No
20190709000110	Rivera Sandra	0.00	No
20190709000112	Acuna Elaine	60.00	No
20190709000116	Jasso Monett	82.00	No
20190709000118	Ramos Gilbert	40.00	No
20190709000119	Rivera Sandra	0.00	No

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20190709000120	De Leon Maria Ana	82.00	No
20190709000121	Ureste Selma	60.00	No
20190709000122	Acuna Elaine	44.00	No
20190709000123	Cantu Manny	44.00	No
20190709000125	Rivera Sandra	0.00	No
20190709000127	De Leon Maria Ana	0.00	No
20190709000128	Rivera Sandra	0.00	No
20190709000129	Rivera Tania	0.00	No
20190709000131	Rivera Sandra	0.00	No
20190709000134	Rivera Sandra	0.00	No
20190709000135	Acuna Elaine	80.00	No
20190709000136	Rivera Sandra	0.00	No
20190709000140	Rivera Sandra	0.00	No
20190709000142	Rivera Sandra	0.00	No
20190709000143	Castillo Elisa	0.00	No
20190709000150	Rivera Sandra	0.00	No
20190709000151	Rivera Sandra	0.00	No
20190709000157	Keller Debbie	82.00	No
20190709000163	De Leon Maria Ana	82.00	No
20190709000165	Acuna Elaine	88.00	No
20190709000167	trevino belya	0.00	No
20190709000172	Acuna Elaine	0.00	No
20190709000176	Keller Debbie	82.00	No
20190709000178	De Leon Maria Ana	82.00	No
20190709000179	Castillo Elisa	44.00	No
20190709000180	Cantu Manny	44.00	No
20190709000183	Keller Debbie	82.00	No
20190709000185	Acuna Elaine	40.00	No
20190709000186	Keller Debbie	82.00	No
20190709000189	Ureste Selma	40.00	No
20190709000196	Rivera Sandra	0.00	No
20190709000218	Ramos Gilbert	52.00	No
20190709000225	Ramos Gilbert	40.00	No
20190709000231	De Leon Maria Ana	82.00	No
20190709000235	Leal Imelda	92.00	No
20190709000239	Jasso Monett	0.00	No
20190709000244	Acuna Elaine	0.00	No
20190709000245	Keller Debbie	22.00	No
20190709000246	Rivera Sandra	0.00	No
20190709000247	Rivera Sandra	0.00	No
20190709000248	Rivera Sandra	0.00	No
20190709000249	Salinas Rene	40.00	No
20190709000250	Rivera Sandra	0.00	No
20190709000252	Jasso Monett	82.00	No
20190709000253	Rivera Sandra	82.00	No
20190709000257	Ramos Gilbert	144.00	No
20190709000259	De Leon Maria Ana	82.00	No
20190709000261	Ureste Selma	0.00	No
20190709000266	Rivera Sandra	0.00	No
20190709000269	Rivera Sandra	0.00	No
20190709000271	Rivera Sandra	0.00	No
20190709000274	Rivera Sandra	0.00	No
20190709000283	Rivera Sandra	0.00	No
20190709000285	Rivera Sandra	0.00	No
20190709000286	Castillo Elisa	0.00	No
20190709000287	Castillo Elisa	0.00	No
20190709000288	Rivera Sandra	0.00	No

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20190709000290	Jasso Monett	82.00	No
20190709000291	Rivera Sandra	0.00	No
20190709000293	Rivera Sandra	0.00	No
20190709000305	Ramos Gilbert	40.00	No
20190709000306	Rivera Sandra	0.00	No
20190709000308	Ureste Selma	48.00	No
20190709000314	Rivera Sandra	0.00	No
20190709000320	Rivera Sandra	0.00	No
20190709000324	Ureste Selma	40.00	No
20190709000328	Castillo Elisa	132.00	No
20190709000330	De Leon Maria Ana	82.00	No
20190709000333	Rivera Sandra	0.00	No
20190709000338	Acuna Elaine	0.00	No
20190709000339	De Leon Maria Ana	82.00	No
20190709000348	Castillo Elisa	40.00	No
20190709000351	Castillo Elisa	0.00	No
20190710000006	Rivera Sandra	0.00	No
20190710000007	Rivera Sandra	0.00	No
20190710000010	Rivera Sandra	0.00	No
20190710000011	Rivera Sandra	0.00	No
20190710000012	Rivera Sandra	0.00	No
20190710000018	Rivera Sandra	0.00	No
20190710000026	Rivera Sandra	0.00	No
20190710000028	trevino belya	0.00	No
20190710000029	Rivera Sandra	0.00	No
20190710000030	Rivera Sandra	0.00	No
20190710000031	Rivera Sandra	0.00	No
20190710000033	Castillo Elisa	0.00	No
20190710000034	Rivera Sandra	0.00	No
20190710000036	Rivera Sandra	0.00	No
20190710000039	Keller Debbie	82.00	No
20190710000044	Rivera Sandra	0.00	No
20190710000046	Rivera Sandra	0.00	No
20190710000048	Castillo Elisa	36.00	No
20190710000049	Rivera Sandra	0.00	No
20190710000055	Jasso Monett	82.00	No
20190710000061	Rivera Sandra	0.00	No
20190710000063	Rivera Sandra	0.00	No
20190710000071	Rivera Sandra	0.00	No
20190710000072	trevino belya	0.00	No
20190710000077	Rivera Sandra	0.00	No
20190710000080	Rivera Sandra	0.00	No
20190710000081	Cantu Manny	0.00	No
20190710000082	Rivera Sandra	0.00	No
20190710000089	Ureste Selma	80.00	No
20190710000093	Rivera Sandra	82.00	No
20190710000098	Rivera Sandra	0.00	No
20190710000099	Rivera Sandra	0.00	No
20190710000101	Rivera Sandra	0.00	No
20190710000102	Keller Debbie	0.00	No
20190710000104	Rivera Sandra	0.00	No
20190710000109	Cantu Manny	0.00	No
20190710000122	Rivera Sandra	0.00	No
20190710000125	Rivera Sandra	0.00	No
20190710000126	Rivera Sandra	0.00	No
20190710000129	Rivera Sandra	0.00	No
20190710000131	Rivera Sandra	0.00	No

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20190710000132	Ureste Selma	48.00	No
20190710000133	Rivera Sandra	0.00	No
20190710000140	Rivera Sandra	82.00	No
20190710000146	Rivera Sandra	0.00	No
20190710000148	Rivera Sandra	0.00	No
20190710000149	Jasso Monett	82.00	No
20190710000150	Cantu Manny	0.00	No
20190710000151	Rivera Sandra	0.00	No
20190710000152	Ramos Gilbert	0.00	No
20190710000156	Rivera Sandra	0.00	No
20190710000157	Acuna Elaine	88.00	No
20190710000166	Castillo Elisa	0.00	No
20190710000167	Acuna Elaine	36.00	No
20190710000170	Castillo Elisa	72.00	No
20190710000173	Rivera Sandra	0.00	No
20190710000175	Ureste Selma	88.00	No
20190710000179	Cantu Manny	0.00	No
20190710000181	Ramos Gilbert	40.00	No
20190710000183	Ureste Selma	168.00	No
20190710000185	Rivera Sandra	0.00	No
20190710000188	Ureste Selma	0.00	No
20190710000189	Gonzalez Rita	82.00	No
20190710000192	De Leon Maria Ana	82.00	No
20190710000195	Gonzalez Rita	82.00	No
20190710000197	De Leon Maria Ana	82.00	No
20190710000198	Cantu Manny	40.00	No
20190710000208	Acuna Elaine	0.00	No
20190710000209	Keller Debbie	82.00	No
20190710000214	Keller Debbie	0.00	No
20190710000215	Ureste Selma	36.00	No
20190710000224	Rivera Sandra	82.00	No
20190710000228	Rivera Sandra	82.00	No
20190710000229	Castillo Elisa	52.00	No
20190710000230	Jasso Monett	82.00	No
20190710000231	Ramos Gilbert	48.00	No
20190710000232	Castillo Elisa	0.00	No
20190710000236	Gonzalez Rita	82.00	No
20190710000239	Ramos Gilbert	52.00	No
20190710000241	Castillo Elisa	0.00	No
20190710000242	Gonzalez Rita	0.00	No
20190710000252	Acuna Elaine	0.00	No
20190710000255	Rivera Sandra	0.00	No
20190710000258	Keller Debbie	82.00	No
20190710000260	Rivera Sandra	0.00	No
20190710000262	Rivera Sandra	0.00	No
20190710000263	Ureste Selma	84.00	No
20190710000265	Rivera Sandra	0.00	No
20190710000272	Ureste Selma	44.00	No
20190710000273	Rivera Sandra	0.00	No
20190710000274	Rivera Sandra	0.00	No
20190710000275	Rivera Sandra	0.00	No
20190710000278	Rivera Sandra	0.00	No
20190710000280	Rivera Sandra	0.00	No
20190710000283	Rivera Sandra	0.00	No
20190710000288	Rivera Sandra	0.00	No
20190710000291	trevino belya	0.00	No
20190710000292	Ramos Gilbert	36.00	No

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20190710000293	Acuna Elaine	36.00	No
20190710000296	Rivera Tania	0.00	No
20190710000297	Rivera Sandra	0.00	No
20190710000298	Keller Debbie	82.00	No
20190710000301	Rivera Sandra	0.00	No
20190710000302	Ramos Gilbert	0.00	No
20190710000303	Rivera Sandra	0.00	No
20190710000305	Rivera Sandra	0.00	No
20190710000306	Keller Debbie	82.00	No
20190710000308	Salinas Rene	36.00	No
20190710000312	De Leon Maria Ana	82.00	No
20190710000315	Rivera Sandra	0.00	No
20190710000318	Rivera Sandra	0.00	No
20190710000319	Keller Debbie	0.00	No
20190710000322	Acuna Elaine	40.00	No
20190710000323	Rivera Sandra	0.00	No
20190710000325	Keller Debbie	82.00	No
20190710000326	Rivera Sandra	0.00	No
20190710000327	De Leon Maria Ana	0.00	No
20190710000329	Rivera Sandra	0.00	No
20190710000331	Rivera Sandra	0.00	No
20190710000332	Rivera Sandra	0.00	No
20190710000335	Rivera Sandra	0.00	No
20190710000336	Rivera Tania	0.00	No
20190710000337	De Leon Maria Ana	82.00	No
20190710000338	Rivera Sandra	0.00	No
20190710000339	Rivera Sandra	0.00	No
20190710000341	Rivera Sandra	0.00	No
20190710000344	Rivera Sandra	0.00	No
20190710000346	Rivera Sandra	0.00	No
20190710000348	Acuna Elaine	84.00	No
20190710000349	Rivera Sandra	0.00	No
20190710000350	Salinas Rene	92.00	No
20190710000354	Acuna Elaine	92.00	No
20190710000356	Rivera Sandra	0.00	No
20190710000360	De Leon Maria Ana	0.00	No
20190711000004	Rivera Sandra	0.00	No
20190711000006	Ramos Gilbert	0.00	No
20190711000011	Acuna Elaine	44.00	No
20190711000012	Rivera Sandra	0.00	No
20190711000013	Rivera Sandra	0.00	No
20190711000014	Ureste Selma	40.00	No
20190711000016	Rivera Sandra	0.00	No
20190711000017	Rivera Sandra	82.00	No
20190711000020	Rivera Sandra	0.00	No
20190711000022	Rivera Sandra	0.00	No
20190711000023	Rivera Sandra	0.00	No
20190711000024	Acuna Elaine	100.00	No
20190711000026	Rivera Sandra	0.00	No
20190711000028	Rivera Sandra	0.00	No
20190711000029	Rivera Sandra	0.00	No
20190711000030	Acuna Elaine	48.00	No
20190711000031	De Leon Maria Ana	0.00	No
20190711000032	Rivera Sandra	0.00	No
20190711000033	Rivera Sandra	0.00	No
20190711000036	De Leon Maria Ana	0.00	No
20190711000037	De Leon Maria Ana	0.00	No

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20190711000038	Rivera Sandra	0.00	No
20190711000043	Rivera Sandra	0.00	No
20190711000044	Rivera Tania	0.00	No
20190711000048	Jasso Monett	0.00	No
20190711000049	Rivera Sandra	0.00	No
20190711000050	De Leon Maria Ana	82.00	No
20190711000063	Acuna Elaine	48.00	No
20190711000069	Acuna Elaine	0.00	No
20190711000070	Ramos Gilbert	124.00	No
20190711000071	Rivera Sandra	0.00	No
20190711000072	Jasso Monett	0.00	No
20190711000073	De Leon Maria Ana	0.00	No
20190711000074	Rivera Sandra	0.00	No
20190711000075	Rivera Sandra	0.00	No
20190711000076	De Leon Maria Ana	0.00	No
20190711000078	Rivera Sandra	0.00	No
20190711000083	De Leon Maria Ana	0.00	No
20190711000084	Keller Debbie	0.00	No
20190711000087	De Leon Maria Ana	0.00	No
20190711000092	Rivera Sandra	0.00	No
20190711000094	Rivera Sandra	0.00	No
20190711000097	Rivera Sandra	0.00	No
20190711000099	Ramos Gilbert	40.00	No
20190711000100	Castillo Elisa	0.00	No
20190711000101	Rivera Sandra	0.00	No
20190711000103	Ramos Gilbert	40.00	No
20190711000104	Rivera Sandra	0.00	No
20190711000106	Acuna Elaine	40.00	No
20190711000109	**System Generated**	0.00	No
20190711000110	Rivera Sandra	0.00	No
20190711000116	Salinas Rene	56.00	No
20190711000118	Keller Debbie	0.00	No
20190711000122	Keller Debbie	0.00	No
20190711000127	Castillo Elisa	0.00	No
20190711000128	Castillo Elisa	0.00	No
20190711000134	Salinas Rene	40.00	No
20190711000135	Acuna Elaine	36.00	No
20190711000136	trevino belya	0.00	No
20190711000139	Rivera Sandra	0.00	No
20190711000140	Keller Debbie	0.00	No
20190711000143	trevino belya	0.00	No
20190711000145	Acuna Elaine	36.00	No
20190711000146	Rivera Sandra	0.00	No
20190711000149	Acuna Elaine	40.00	No
20190711000150	Acuna Elaine	40.00	No
20190711000151	Rivera Sandra	0.00	No
20190711000157	Rivera Sandra	0.00	No
20190711000159	Rivera Sandra	0.00	No
20190711000161	Rivera Sandra	0.00	No
20190711000163	Keller Debbie	0.00	No
20190711000166	Rivera Sandra	0.00	No
20190711000171	Rivera Sandra	0.00	No
20190711000173	Rivera Sandra	0.00	No
20190711000182	Gonzalez Rita	0.00	No
20190711000184	De Leon Maria Ana	0.00	No
20190711000191	Aleman Aurelio	56.00	No
20190711000193	Keller Debbie	22.00	No

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20190711000196	De Leon Maria Ana	82.00	No
20190711000201	Castillo Elisa	48.00	No
20190711000206	Castillo Elisa	40.00	No
20190711000208	Acuna Elaine	40.00	No
20190711000209	Keller Debbie	0.00	No
20190711000211	Castillo Elisa	0.00	No
20190711000213	Acuna Elaine	124.00	No
20190711000219	Rivera Sandra	82.00	No
20190711000220	Ureste Selma	240.00	No
20190711000221	Rivera Tania	0.00	No
20190711000222	Jasso Monett	0.00	No
20190711000224	Ureste Selma	240.00	No
20190711000230	Rivera Sandra	0.00	No
20190711000237	Rivera Sandra	0.00	No
20190711000240	Gonzalez Rita	82.00	No
20190711000242	Rivera Sandra	0.00	No
20190711000245	Ramos Gilbert	52.00	No
20190711000246	Jasso Monett	82.00	No
20190711000249	Acuna Elaine	0.00	No
20190711000254	Leal Imelda	0.00	No
20190711000261	Ramos Gilbert	52.00	No
20190711000265	Rivera Sandra	0.00	No
20190711000267	Rivera Sandra	0.00	No
20190711000270	De Leon Maria Ana	0.00	No
20190711000271	Keller Debbie	82.00	No
20190711000272	De Leon Maria Ana	0.00	No
20190711000274	Rivera Sandra	0.00	No
20190711000276	Rivera Tania	0.00	No
20190711000277	De Leon Maria Ana	0.00	No
20190711000279	Ramos Gilbert	44.00	No
20190711000281	Acuna Elaine	44.25	No
20190711000282	De Leon Maria Ana	0.00	No
20190711000283	De Leon Maria Ana	0.00	No
20190711000284	Jasso Monett	82.00	No
20190711000285	De Leon Maria Ana	0.00	No
20190711000286	De Leon Maria Ana	0.00	No
20190711000287	De Leon Maria Ana	0.00	No
20190711000288	Rivera Sandra	0.00	No
20190711000290	Leal Imelda	0.00	No
20190711000291	Ureste Selma	0.00	No
20190711000294	Acuna Elaine	0.00	No
20190711000298	Rivera Sandra	0.00	No
20190711000302	Rivera Sandra	0.00	No
20190711000304	Rivera Sandra	0.00	No
20190711000305	Leal Imelda	0.00	No
20190711000307	Acuna Elaine	108.00	No
20190711000308	Rivera Sandra	0.00	No
20190711000309	Leal Imelda	0.00	No
20190711000310	Rivera Sandra	0.00	No
20190711000313	Rivera Sandra	0.00	No
20190711000314	Rivera Sandra	0.00	No
20190711000316	Ramos Gilbert	44.00	No
20190711000317	Rivera Sandra	0.00	No
20190711000319	Ramos Gilbert	44.00	No
20190711000321	Rivera Sandra	0.00	No
20190711000322	Ramos Gilbert	104.00	No
20190711000324	Keller Debbie	82.00	No

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20190711000325	Rivera Sandra	0.00	No
20190711000332	Jasso Monett	82.00	No
20190711000334	Rivera Sandra	0.00	No
20190711000335	Ramos Gilbert	0.00	No
20190711000337	Rivera Sandra	0.00	No
20190711000339	Rivera Sandra	0.00	No
20190711000342	Rivera Sandra	0.00	No
20190711000349	De Leon Maria Ana	82.00	No
20190711000350	trevino belya	0.00	No
20190711000352	Rivera Sandra	0.00	No
20190711000354	Zepeda Orlando	0.00	No
20190711000357	Ureste Selma	40.00	No
20190711000358	Rivera Sandra	0.00	No
20190711000361	Zepeda Orlando	0.00	No
20190711000362	Rivera Sandra	0.00	No
20190711000364	Rivera Sandra	0.00	No
20190711000366	Salinas Rene	44.00	No
20190711000367	Acuna Elaine	40.00	No
20190711000368	Rivera Sandra	82.00	No
20190711000370	Keller Debbie	82.00	No
20190711000381	Rivera Sandra	82.00	No
20190711000383	Zepeda Orlando	0.00	No
20190711000384	Leal Imelda	44.00	No
20190711000385	Keller Debbie	0.00	No
20190711000386	Zepeda Orlando	0.00	No
20190711000387	Acuna Elaine	0.00	No
20190711000388	Leal Imelda	44.00	No
20190711000391	Leal Imelda	0.00	No
20190712000004	Acuna Elaine	40.00	No
20190712000005	Rivera Sandra	0.00	No
20190712000006	Rivera Sandra	0.00	No
20190712000007	Rivera Sandra	0.00	No
20190712000008	Acuna Elaine	0.00	No
20190712000009	Rivera Sandra	0.00	No
20190712000010	Rivera Sandra	0.00	No
20190712000012	Rivera Sandra	0.00	No
20190712000013	Castillo Elisa	0.00	No
20190712000014	Acuna Elaine	0.00	No
20190712000019	Rivera Sandra	0.00	No
20190712000020	Rivera Sandra	0.00	No
20190712000027	Rivera Sandra	0.00	No
20190712000029	Rivera Sandra	0.00	No
20190712000031	Rivera Sandra	0.00	No
20190712000033	Rivera Sandra	0.00	No
20190712000035	Rivera Sandra	0.00	No
20190712000036	Keller Debbie	0.00	No
20190712000037	Rivera Sandra	0.00	No
20190712000043	Ureste Selma	40.00	No
20190712000047	Zepeda Orlando	0.00	No
20190712000049	Zepeda Orlando	0.00	No
20190712000050	Ramos Gilbert	44.00	No
20190712000052	Gonzalez Rita	82.00	No
20190712000053	Zepeda Orlando	0.00	No
20190712000056	Keller Debbie	0.00	No
20190712000057	Keller Debbie	0.00	No
20190712000059	Keller Debbie	0.00	No
20190712000060	Rivera Sandra	0.00	No

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20190712000061	Keller Debbie	0.00	No
20190712000063	Rivera Sandra	0.00	No
20190712000064	Acuna Elaine	36.00	No
20190712000065	Keller Debbie	0.00	No
20190712000066	Keller Debbie	0.00	No
20190712000067	Rivera Sandra	0.00	No
20190712000068	Keller Debbie	0.00	No
20190712000070	Rivera Sandra	0.00	No
20190712000071	Ramos Gilbert	0.00	No
20190712000074	Rivera Sandra	0.00	No
20190712000075	De Leon Maria Ana	82.00	No
20190712000078	Rivera Sandra	0.00	No
20190712000079	Keller Debbie	0.00	No
20190712000080	Rivera Sandra	0.00	No
20190712000082	Castillo Elisa	0.00	No
20190712000084	Rivera Sandra	0.00	No
20190712000086	Rivera Sandra	0.00	No
20190712000089	Acuna Elaine	52.00	No
20190712000091	Rivera Sandra	82.00	No
20190712000092	Keller Debbie	0.00	No
20190712000094	Gonzalez Rita	0.00	No
20190712000095	trevino belya	0.00	No
20190712000096	Keller Debbie	0.00	No
20190712000097	Ramos Gilbert	124.00	No
20190712000101	De Leon Maria Ana	82.00	No
20190712000103	Zepeda Orlando	0.00	No
20190712000104	Ureste Selma	40.00	No
20190712000105	Keller Debbie	0.00	No
20190712000106	Keller Debbie	0.00	No
20190712000107	Keller Debbie	0.00	No
20190712000108	Keller Debbie	0.00	No
20190712000109	Keller Debbie	0.00	No
20190712000110	Keller Debbie	0.00	No
20190712000111	Ramos Gilbert	56.00	No
20190712000114	Ureste Selma	52.00	No
20190712000116	Rivera Sandra	0.00	No
20190712000119	Ramos Gilbert	0.00	No
20190712000120	Rivera Tania	0.00	No
20190712000121	trevino belya	0.00	No
20190712000124	Keller Debbie	82.00	No
20190712000129	Rivera Sandra	0.00	No
20190712000130	Castillo Elisa	0.00	No
20190712000131	Zepeda Orlando	0.00	No
20190712000135	Ureste Selma	36.00	No
20190712000136	Keller Debbie	82.00	No
20190712000142	Acuna Elaine	164.00	No
20190712000143	Keller Debbie	0.00	No
20190712000144	Ureste Selma	44.00	No
20190712000149	Jasso Monett	82.00	No
20190712000155	Zepeda Orlando	0.00	No
20190712000167	Acuna Elaine	360.00	No
20190712000170	Acuna Elaine	180.00	No
20190712000172	Rivera Sandra	0.00	No
20190712000173	Acuna Elaine	36.00	No
20190712000179	Castillo Elisa	0.00	No
20190712000180	Keller Debbie	82.00	No
20190712000181	Ramos Gilbert	0.00	No

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20190712000183	Castillo Elisa	0.00	No
20190712000184	Jasso Monett	82.00	No
20190712000187	Zepeda Orlando	0.00	No
20190712000191	Zepeda Orlando	0.00	No
20190712000192	Ureste Selma	36.00	No
20190712000197	Castillo Elisa	0.00	No
20190712000204	Zepeda Orlando	0.00	No
20190712000205	Keller Debbie	0.00	No
20190712000207	trevino belya	0.00	No
20190712000209	Ureste Selma	36.00	No
20190712000210	De Leon Maria Ana	0.00	No
20190712000211	Salinas Rene	56.00	No
20190712000213	Keller Debbie	82.00	No
20190712000214	Castillo Elisa	76.00	No
20190712000223	Zepeda Orlando	0.00	No
20190712000225	Acuna Elaine	0.00	No
20190712000226	Rivera Sandra	0.00	No
20190712000228	Rivera Sandra	0.00	No
20190712000234	Jasso Monett	82.00	No
20190712000236	Rivera Sandra	22.00	No
20190712000237	Jasso Monett	82.00	No
20190712000240	Acuna Elaine	0.00	No
20190712000243	Jasso Monett	82.00	No
20190712000247	Acuna Elaine	0.00	No
20190712000252	Ramos Gilbert	44.00	No
20190712000255	Leal Imelda	484.00	No
20190712000262	Rivera Sandra	0.00	No
20190712000263	Ramos Gilbert	0.00	No
20190712000264	Acuna Elaine	44.00	No
20190712000269	De Leon Maria Ana	82.00	No
20190712000275	Castillo Elisa	0.00	No
20190712000277	Castillo Elisa	0.00	No
20190712000279	Gonzalez Rita	82.00	No
20190712000284	Rivera Sandra	0.00	No
20190712000285	Keller Debbie	0.00	No
20190712000289	Keller Debbie	0.00	No
20190712000299	Rivera Sandra	0.00	No
20190712000305	Keller Debbie	82.00	No
20190712000306	Rivera Sandra	0.00	No
20190712000308	Leal Imelda	36.00	No
20190712000318	Acuna Elaine	288.00	No
20190712000326	Rivera Sandra	82.00	No
20190712000327	Leal Imelda	40.00	No
20190712000339	De Leon Maria Ana	0.00	No
20190712000343	Keller Debbie	0.00	No
20190712000345	Leal Imelda	0.00	No
20190712000347	Leal Imelda	40.00	No
20190712000350	Keller Debbie	82.00	No
20190712000352	Rivera Sandra	0.00	No
20190712000355	Ramos Gilbert	60.00	No
20190712000359	De Leon Maria Ana	82.00	No
20190712000360	Rivera Sandra	0.00	No
20190712000362	Ramos Gilbert	80.00	No
20190712000365	Keller Debbie	82.00	No
20190712000367	Acuna Elaine	80.00	No
20190712000371	Ramos Gilbert	44.00	No
20190712000375	Castillo Elisa	0.00	No

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20190712000377	Acuna Elaine	40.00	No
20190712000378	Castillo Elisa	0.00	No
20190712000380	Rivera Sandra	0.00	No
20190712000381	Rivera Sandra	0.00	No
20190712000382	Rivera Sandra	0.00	No
20190712000383	Ramos Gilbert	44.00	No
20190712000389	Castillo Elisa	44.00	No
20190715000006	Rivera Sandra	0.00	No
20190715000008	Rivera Sandra	0.00	No
20190715000031	Acuna Elaine	0.00	No
20190715000036	Keller Debbie	0.00	No
20190715000043	Acuna Elaine	0.00	No
20190715000052	Ramos Gilbert	260.00	No
20190715000056	Gonzalez Rita	0.00	No
20190715000059	Keller Debbie	82.00	No
20190715000061	Gonzalez Rita	0.00	No
20190715000062	Acuna Elaine	0.00	No
20190715000063	De Leon Maria Ana	0.00	No
20190715000064	Rivera Sandra	0.00	No
20190715000065	Gonzalez Rita	0.00	No
20190715000066	Rivera Sandra	0.00	No
20190715000070	Rivera Sandra	0.00	No
20190715000071	Castillo Elisa	0.00	No
20190715000073	Rivera Sandra	0.00	No
20190715000074	Ureste Selma	447.75	No
20190715000077	Rivera Sandra	0.00	No
20190715000079	Rivera Sandra	0.00	No
20190715000080	Keller Debbie	0.00	No
20190715000081	Rivera Sandra	0.00	No
20190715000082	Keller Debbie	0.00	No
20190715000084	Rivera Sandra	0.00	No
20190715000087	Keller Debbie	0.00	No
20190715000091	Rivera Sandra	0.00	No
20190715000093	Ramos Gilbert	36.00	No
20190715000104	Keller Debbie	82.00	No
20190715000108	Rivera Sandra	0.00	No
20190715000109	Castillo Elisa	40.00	No
20190715000110	Rivera Sandra	0.00	No
20190715000111	Ramos Gilbert	360.00	No
20190715000112	Rivera Sandra	0.00	No
20190715000113	Castillo Elisa	40.00	No
20190715000114	Keller Debbie	0.00	No
20190715000115	Ureste Selma	448.00	No
20190715000118	Castillo Elisa	40.00	No
20190715000120	Rivera Sandra	0.00	No
20190715000124	Rivera Sandra	0.00	No
20190715000125	Keller Debbie	0.00	No
20190715000139	Rivera Sandra	0.00	No
20190715000141	Salinas Rene	44.00	No
20190715000143	Rivera Sandra	0.00	No
20190715000146	Ramos Gilbert	40.00	No
20190715000147	Keller Debbie	82.00	No
20190715000148	Castillo Elisa	40.00	No
20190715000150	Rivera Sandra	82.00	No
20190715000154	Ureste Selma	178.50	No
20190715000156	De Leon Maria Ana	82.00	No
20190715000157	Rivera Sandra	82.00	No

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20190715000158	Keller Debbie	22.00	No
20190715000159	Jasso Monett	82.00	No
20190715000161	Gonzalez Rita	82.00	No
20190715000163	Ramos Gilbert	360.00	No
20190715000167	Ramos Gilbert	324.00	No
20190715000174	Keller Debbie	82.00	No
20190715000175	Rivera Sandra	0.00	No
20190715000180	Rivera Sandra	0.00	No
20190715000185	Ramos Gilbert	40.00	No
20190715000188	Keller Debbie	0.00	No
20190715000189	Castillo Elisa	44.00	No
20190715000191	Ramos Gilbert	36.00	No
20190715000196	Castillo Elisa	40.00	No
20190715000197	Gonzalez Rita	82.00	No
20190715000199	Keller Debbie	82.00	No
20190715000201	Castillo Elisa	36.00	No
20190715000207	Castillo Elisa	168.00	No
20190715000211	De Leon Maria Ana	82.00	No
20190715000216	De Leon Maria Ana	82.00	No
20190715000223	Rivera Sandra	0.00	No
20190715000235	Rivera Sandra	82.00	No
20190715000239	Rivera Sandra	0.00	No
20190715000240	Jasso Monett	82.00	No
20190715000244	Gonzalez Rita	82.00	No
20190715000246	Leal Imelda	0.00	No
20190715000254	Jasso Monett	82.00	No
20190715000261	Gonzalez Rita	82.00	No
20190715000269	Ramos Gilbert	360.00	No
20190715000274	Jasso Monett	0.00	No
20190715000277	Ureste Selma	36.00	No
20190715000278	Gonzalez Rita	82.00	No
20190715000285	Rivera Sandra	82.00	No
20190715000286	Jasso Monett	82.00	No
20190715000289	Gonzalez Rita	0.00	No
20190715000294	Keller Debbie	82.00	No
20190715000295	Leal Imelda	36.00	No
20190715000303	Castillo Elisa	0.00	No
20190715000304	Leal Imelda	40.00	No
20190715000305	Rivera Sandra	0.00	No
20190715000312	Salinas Rene	40.00	No
20190715000317	Rivera Sandra	0.00	No
20190715000319	Ureste Selma	40.00	No
20190715000321	Rivera Sandra	0.00	No
20190715000324	De Leon Maria Ana	82.00	No
20190715000326	Leal Imelda	64.00	No
20190715000328	Gonzalez Rita	82.00	No
20190715000332	Leal Imelda	36.00	No
20190715000335	Castillo Elisa	60.00	No
20190715000338	Ureste Selma	36.00	No
20190715000339	Leal Imelda	0.00	No
20190715000341	Gonzalez Rita	0.00	No
20190715000345	Rivera Sandra	0.00	No
20190715000352	Leal Imelda	0.00	No
20190715000356	De Leon Maria Ana	0.00	No
20190715000357	Castillo Elisa	36.00	No
20190715000358	Leal Imelda	40.00	No
20190715000364	Leal Imelda	36.00	No

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20190715000368	Rivera Sandra	0.00	No
20190715000371	Salinas Rene	0.00	No
20190715000372	De Leon Maria Ana	82.00	No
20190715000373	Leal Imelda	36.00	No
20190715000379	Ureste Selma	36.00	No
20190715000381	Rivera Sandra	82.00	No
20190715000389	De Leon Maria Ana	82.00	No
20190715000394	Castillo Elisa	40.00	No
20190715000398	Ramos Gilbert	40.00	No
20190715000399	Rivera Sandra	82.00	No
20190715000400	Keller Debbie	0.00	No
20190715000401	De Leon Maria Ana	82.00	No
20190715000409	Castillo Elisa	40.00	No
20190715000413	Rivera Sandra	0.00	No
20190715000418	Ureste Selma	84.00	No
20190715000423	Rivera Sandra	82.00	No
20190715000424	Ramos Gilbert	36.00	No
20190715000428	De Leon Maria Ana	0.00	No
20190715000434	Ureste Selma	108.00	No
20190715000435	Ramos Gilbert	36.00	No
20190715000436	Ramos Gilbert	36.00	No
20190715000439	De Leon Maria Ana	82.00	No
20190716000019	Rivera Sandra	0.00	No
20190716000023	Rivera Sandra	0.00	No
20190716000026	Ramos Gilbert	52.00	No
20190716000027	Keller Debbie	82.00	No
20190716000035	Rivera Sandra	0.00	No
20190716000040	Rivera Sandra	0.00	No
20190716000042	Rivera Sandra	0.00	No
20190716000043	Cantu Manny	72.00	No
20190716000046	Rivera Sandra	0.00	No
20190716000047	Rivera Sandra	0.00	No
20190716000049	Rivera Sandra	0.00	No
20190716000050	Rivera Sandra	0.00	No
20190716000052	Rivera Sandra	0.00	No
20190716000055	Rivera Sandra	0.00	No
20190716000056	Acuna Elaine	0.00	No
20190716000058	Rivera Sandra	0.00	No
20190716000061	Rivera Sandra	0.00	No
20190716000067	Rivera Sandra	0.00	No
20190716000072	Acuna Elaine	0.00	No
20190716000073	De Leon Maria Ana	0.00	No
20190716000074	Rivera Sandra	0.00	No
20190716000075	Keller Debbie	0.00	No
20190716000082	Acuna Elaine	0.00	No
20190716000083	Ramos Gilbert	48.00	No
20190716000084	Acuna Elaine	0.00	No
20190716000085	Acuna Elaine	0.00	No
20190716000087	Keller Debbie	0.00	No
20190716000095	Castillo Elisa	56.00	No
20190716000097	Keller Debbie	82.00	No
20190716000099	Rivera Sandra	0.00	No
20190716000102	Rivera Sandra	0.00	No
20190716000105	Rivera Sandra	0.00	No
20190716000107	Rivera Sandra	0.00	No
20190716000108	Castillo Elisa	0.00	No
20190716000109	Rivera Sandra	0.00	No

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20190716000110	Keller Debbie	0.00	No
20190716000111	Castillo Elisa	132.00	No
20190716000112	Rivera Sandra	0.00	No
20190716000114	Rivera Sandra	0.00	No
20190716000124	De Leon Maria Ana	0.00	No
20190716000127	Rivera Sandra	0.00	No
20190716000130	Rivera Sandra	0.00	No
20190716000132	Rivera Sandra	0.00	No
20190716000135	Jasso Monett	0.00	No
20190716000144	Rivera Sandra	0.00	No
20190716000145	Castillo Elisa	96.00	No
20190716000148	Rivera Sandra	0.00	No
20190716000149	Jasso Monett	0.00	No
20190716000150	Keller Debbie	0.00	No
20190716000151	Castillo Elisa	136.00	No
20190716000152	Ureste Selma	100.00	No
20190716000153	Rivera Sandra	0.00	No
20190716000155	Castillo Elisa	128.00	No
20190716000157	Rivera Sandra	0.00	No
20190716000158	Acuna Elaine	0.00	No
20190716000159	Rivera Sandra	0.00	No
20190716000160	Keller Debbie	0.00	No
20190716000161	Castillo Elisa	108.00	No
20190716000163	Rivera Sandra	0.00	No
20190716000164	Rivera Sandra	0.00	No
20190716000166	Rivera Sandra	0.00	No
20190716000167	Keller Debbie	0.00	No
20190716000169	De Leon Maria Ana	82.00	No
20190716000170	Castillo Elisa	80.00	No
20190716000172	Ramos Gilbert	0.00	No
20190716000178	Ramos Gilbert	0.00	No
20190716000182	Keller Debbie	0.00	No
20190716000183	Ramos Gilbert	40.00	No
20190716000184	Rivera Sandra	0.00	No
20190716000186	Keller Debbie	0.00	No
20190716000188	Ureste Selma	36.00	No
20190716000194	Rivera Sandra	0.00	No
20190716000200	Keller Debbie	0.00	No
20190716000202	Cantu Manny	56.00	No
20190716000203	De Leon Maria Ana	0.00	No
20190716000204	De Leon Maria Ana	0.00	No
20190716000205	Rivera Sandra	0.00	No
20190716000209	Keller Debbie	0.00	No
20190716000212	trevino belya	0.00	No
20190716000213	Keller Debbie	0.00	No
20190716000215	Rivera Sandra	0.00	No
20190716000217	Ramos Gilbert	36.00	No
20190716000218	Rivera Sandra	0.00	No
20190716000221	Keller Debbie	82.00	No
20190716000222	Ureste Selma	0.00	No
20190716000223	**System Generated**	0.00	No
20190716000224	**System Generated**	0.00	No
20190716000225	**System Generated**	0.00	No
20190716000226	**System Generated**	0.00	No
20190716000227	Castillo Elisa	360.00	No
20190716000228	**System Generated**	0.00	No
20190716000229	**System Generated**	0.00	No

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20190716000231	Ramos Gilbert	40.00	No
20190716000232	**System Generated**	0.00	No
20190716000233	**System Generated**	0.00	No
20190716000234	**System Generated**	0.00	No
20190716000235	**System Generated**	0.00	No
20190716000236	**System Generated**	0.00	No
20190716000237	**System Generated**	0.00	No
20190716000238	**System Generated**	0.00	No
20190716000239	**System Generated**	0.00	No
20190716000248	Keller Debbie	0.00	No
20190716000256	Acuna Elaine	0.00	No
20190716000259	De Leon Maria Ana	0.00	No
20190716000261	Acuna Elaine	0.00	No
20190716000264	De Leon Maria Ana	0.00	No
20190716000269	Rivera Sandra	82.00	No
20190716000275	Rivera Sandra	82.00	No
20190716000276	Jasso Monett	82.00	No
20190716000279	Ureste Selma	36.00	No
20190716000280	Rivera Sandra	82.00	No
20190716000287	Rivera Sandra	0.00	No
20190716000289	trevino belya	0.00	No
20190716000294	Rivera Sandra	82.00	No
20190716000295	Leal Imelda	44.00	No
20190716000296	Gonzalez Rita	82.00	No
20190716000305	Rivera Sandra	0.00	No
20190716000306	Rivera Sandra	0.00	No
20190716000309	Keller Debbie	0.00	No
20190716000313	Keller Debbie	0.00	No
20190716000318	Rivera Sandra	0.00	No
20190716000327	Rivera Sandra	0.00	No
20190716000328	Ureste Selma	44.00	No
20190716000329	Rivera Sandra	0.00	No
20190716000333	Ureste Selma	40.50	No
20190716000335	Rivera Sandra	0.00	No
20190716000336	Castillo Elisa	44.00	No
20190716000350	Keller Debbie	82.00	No
20190716000353	Rivera Sandra	0.00	No
20190716000356	Rivera Sandra	0.00	No
20190716000359	Rivera Sandra	0.00	No
20190716000362	Rivera Sandra	0.00	No
20190716000367	Castillo Elisa	0.00	No
20190716000369	Leal Imelda	40.00	No
20190716000372	De Leon Maria Ana	82.00	No
20190716000380	Castillo Elisa	88.00	No
20190716000391	Rivera Sandra	0.00	No
20190716000404	Keller Debbie	82.00	No
20190716000407	Leal Imelda	0.00	No
20190716000412	Gonzalez Rita	22.00	No
20190716000419	Rivera Sandra	0.00	No
20190716000424	Leal Imelda	0.00	No
20190716000432	Rivera Sandra	0.00	No
20190716000435	Ramos Gilbert	40.00	No
20190716000439	Acuna Elaine	0.00	No
20190716000440	Rivera Sandra	0.00	No
20190716000446	Rivera Sandra	0.00	No
20190716000449	Ramos Gilbert	40.00	No
20190716000452	Ureste Selma	36.00	No

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20190716000453	Castillo Elisa	0.00	No
20190716000454	Leal Imelda	40.00	No
20190716000455	Rivera Sandra	0.00	No
20190716000458	Leal Imelda	36.00	No
20190716000459	De Leon Maria Ana	0.00	No
20190716000461	De Leon Maria Ana	0.00	No
20190716000464	De Leon Maria Ana	0.00	No
20190716000467	Leal Imelda	36.00	No
20190716000468	Castillo Elisa	104.00	No
20190716000476	Ureste Selma	40.00	No
20190717000011	Castillo Elisa	0.00	No
20190717000037	Keller Debbie	0.00	No
20190717000038	Keller Debbie	0.00	No
20190717000041	Ramos Gilbert	52.00	No
20190717000057	Gonzalez Rita	0.00	No
20190717000058	Gonzalez Rita	0.00	No
20190717000064	Castillo Elisa	0.00	No
20190717000072	Keller Debbie	0.00	No
20190717000076	Jasso Monett	0.00	No
20190717000077	Ramos Gilbert	0.00	No
20190717000079	De Leon Maria Ana	0.00	No
20190717000081	Jasso Monett	0.00	No
20190717000083	Jasso Monett	0.00	No
20190717000088	Jasso Monett	0.00	No
20190717000092	Keller Debbie	0.00	No
20190717000096	Keller Debbie	82.00	No
20190717000098	Ramos Gilbert	0.00	No
20190717000104	Ureste Selma	40.00	No
20190717000105	Ramos Gilbert	0.00	No
20190717000106	Keller Debbie	82.00	No
20190717000107	Castillo Elisa	36.00	No
20190717000110	Gonzalez Rita	0.00	No
20190717000113	trevino belya	0.00	No
20190717000118	Gonzalez Rita	82.00	No
20190717000119	Keller Debbie	0.00	No
20190717000120	Ureste Selma	36.00	No
20190717000122	Ramos Gilbert	44.00	No
20190717000128	Castillo Elisa	44.00	No
20190717000133	Keller Debbie	0.00	No
20190717000137	Keller Debbie	82.00	No
20190717000141	Jasso Monett	82.00	No
20190717000143	Keller Debbie	0.00	No
20190717000145	De Leon Maria Ana	82.00	No
20190717000148	Ureste Selma	104.00	No
20190717000150	Gonzalez Rita	82.00	No
20190717000154	Ramos Gilbert	0.00	No
20190717000160	Keller Debbie	82.00	No
20190717000161	Castillo Elisa	44.00	No
20190717000162	Eufrazio Joey	40.00	No
20190717000167	Ramos Gilbert	36.00	No
20190717000169	Castillo Elisa	72.00	No
20190717000173	Ramos Gilbert	40.00	No
20190717000174	Keller Debbie	82.00	No
20190717000177	De Leon Maria Ana	82.00	No
20190717000178	Eufrazio Joey	40.00	No
20190717000185	Acuna Elaine	0.00	No
20190717000187	Jasso Monett	0.00	No

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20190717000188	Eufrazio Joey	40.00	No
20190717000196	Leal Imelda	92.00	No
20190717000198	Gonzalez Rita	0.00	No
20190717000199	Leal Imelda	44.00	No
20190717000202	Leal Imelda	44.00	No
20190717000203	Leal Imelda	172.00	No
20190717000206	De Leon Maria Ana	82.00	No
20190717000207	Leal Imelda	36.00	No
20190717000209	Castillo Elisa	0.00	No
20190717000211	Gonzalez Rita	82.00	No
20190717000219	Ureste Selma	36.00	No
20190717000220	Leal Imelda	44.00	No
20190717000222	Ramos Gilbert	272.00	No
20190717000230	De Leon Maria Ana	0.00	No
20190717000232	Cantu Manny	40.00	No
20190717000234	De Leon Maria Ana	0.00	No
20190717000236	Ramos Gilbert	36.00	No
20190717000238	De Leon Maria Ana	0.00	No
20190717000239	De Leon Maria Ana	0.00	No
20190717000249	De Leon Maria Ana	0.00	No
20190717000252	De Leon Maria Ana	82.00	No
20190717000253	Keller Debbie	82.00	No
20190717000268	Ureste Selma	40.00	No
20190717000271	De Leon Maria Ana	0.00	No
20190717000280	Ureste Selma	40.00	No
20190717000286	Keller Debbie	0.00	No
20190717000289	Gonzalez Rita	82.00	No
20190717000290	Keller Debbie	0.00	No
20190717000291	trevino belya	0.00	No
20190717000297	Keller Debbie	82.00	No
20190717000299	Jasso Monett	82.00	No
20190717000302	Leal Imelda	0.00	No
20190717000304	Ureste Selma	0.00	No
20190717000306	Ramos Gilbert	36.00	No
20190717000310	De Leon Maria Ana	82.00	No
20190717000311	Ureste Selma	0.00	No
20190717000312	Ramos Gilbert	36.00	No
20190717000315	Ramos Gilbert	0.00	No
20190717000322	Ramos Gilbert	0.00	No
20190718000001	Eufrazio Joey	0.00	No
20190718000002	Eufrazio Joey	0.00	No
20190718000013	Eufrazio Joey	0.00	No
20190718000018	Rivera Sandra	0.00	No
20190718000019	Rivera Sandra	0.00	No
20190718000021	Rivera Sandra	0.00	No
20190718000024	Cantu Manny	96.00	No
20190718000025	Rivera Sandra	0.00	No
20190718000026	Castillo Elisa	44.00	No
20190718000027	Rivera Sandra	0.00	No
20190718000030	Keller Debbie	0.00	No
20190718000031	De Leon Maria Ana	0.00	No
20190718000032	Rivera Sandra	0.00	No
20190718000038	Rivera Sandra	0.00	No
20190718000039	Rivera Sandra	0.00	No
20190718000040	Rivera Sandra	0.00	No
20190718000042	Rivera Sandra	0.00	No
20190718000044	Rivera Sandra	0.00	No

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20190718000045	Rivera Sandra	0.00	No
20190718000046	Keller Debbie	0.00	No
20190718000047	Rivera Sandra	0.00	No
20190718000048	Rivera Sandra	0.00	No
20190718000049	Keller Debbie	0.00	No
20190718000054	Keller Debbie	82.00	No
20190718000056	Rivera Sandra	0.00	No
20190718000058	Rivera Sandra	0.00	No
20190718000059	Eufracio Joey	40.00	No
20190718000063	Ramos Gilbert	0.00	No
20190718000064	Castillo Elisa	40.00	No
20190718000065	Rivera Sandra	0.00	No
20190718000066	Castillo Elisa	36.00	No
20190718000072	Rivera Sandra	0.00	No
20190718000078	Castillo Elisa	36.00	No
20190718000081	Eufracio Joey	40.00	No
20190718000082	De Leon Maria Ana	82.00	No
20190718000086	Eufracio Joey	0.00	No
20190718000087	Jasso Monett	0.00	No
20190718000088	Ramos Gilbert	36.00	No
20190718000089	Ramos Gilbert	0.00	No
20190718000095	Castillo Elisa	36.00	No
20190718000098	Rivera Sandra	0.00	No
20190718000102	Rivera Sandra	0.00	No
20190718000105	trevino belya	0.00	No
20190718000108	Rivera Sandra	0.00	No
20190718000109	Cantu Manny	0.00	No
20190718000112	Rivera Sandra	0.00	No
20190718000114	Rivera Sandra	0.00	No
20190718000116	Rivera Sandra	0.00	No
20190718000117	Eufracio Joey	52.00	No
20190718000118	Keller Debbie	0.00	No
20190718000119	Rivera Sandra	0.00	No
20190718000122	Eufracio Joey	44.00	No
20190718000123	Rivera Sandra	0.00	No
20190718000130	Rivera Sandra	0.00	No
20190718000134	Castillo Elisa	48.00	No
20190718000137	Rivera Sandra	0.00	No
20190718000139	Castillo Elisa	0.00	No
20190718000140	Castillo Elisa	0.00	No
20190718000143	Rivera Sandra	0.00	No
20190718000146	De Leon Maria Ana	0.00	No
20190718000149	Gonzalez Rita	82.00	No
20190718000159	Castillo Elisa	36.00	No
20190718000165	De Leon Maria Ana	0.00	No
20190718000166	Rivera Sandra	0.00	No
20190718000167	Ramos Gilbert	0.00	No
20190718000174	Keller Debbie	0.00	No
20190718000179	Castillo Elisa	40.00	No
20190718000184	Castillo Elisa	36.00	No
20190718000187	Ramos Gilbert	0.00	No
20190718000188	De Leon Maria Ana	0.00	No
20190718000193	Keller Debbie	0.00	No
20190718000194	Castillo Elisa	192.00	No
20190718000195	Cantu Manny	40.00	No
20190718000198	Castillo Elisa	40.00	No
20190718000202	Castillo Elisa	72.00	No

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20190718000203	Keller Debbie	0.00	No
20190718000204	De Leon Maria Ana	22.00	No
20190718000206	Ramos Gilbert	116.00	No
20190718000208	Keller Debbie	0.00	No
20190718000209	Keller Debbie	0.00	No
20190718000212	Ramos Gilbert	56.00	No
20190718000214	Rivera Sandra	82.00	No
20190718000217	Eufrazio Joey	36.00	No
20190718000223	Eufrazio Joey	36.00	No
20190718000229	Jasso Monett	82.00	No
20190718000230	Eufrazio Joey	36.00	No
20190718000235	Eufrazio Joey	40.00	No
20190718000241	Rivera Sandra	0.00	No
20190718000242	Gonzalez Rita	82.00	No
20190718000244	Eufrazio Joey	36.00	No
20190718000250	Gonzalez Rita	82.00	No
20190718000252	De Leon Maria Ana	82.00	No
20190718000256	Keller Debbie	82.00	No
20190718000262	Rivera Sandra	0.00	No
20190718000266	Keller Debbie	0.00	No
20190718000268	Castillo Elisa	0.00	No
20190718000269	Castillo Elisa	52.00	No
20190718000270	Rivera Sandra	82.00	No
20190718000279	Castillo Elisa	60.00	No
20190718000284	Gonzalez Rita	82.00	No
20190718000285	Castillo Elisa	76.00	No
20190718000286	Leal Imelda	44.00	No
20190718000287	Ramos Gilbert	64.00	No
20190718000291	Ramos Gilbert	40.00	No
20190718000292	Castillo Elisa	0.00	No
20190718000296	Leal Imelda	40.00	No
20190718000300	Castillo Elisa	0.00	No
20190718000301	Ramos Gilbert	152.00	No
20190718000302	Salinas Rene	36.00	No
20190718000303	De Leon Maria Ana	82.00	No
20190718000307	Leal Imelda	40.00	No
20190718000308	De Leon Maria Ana	0.00	No
20190718000309	Salinas Rene	44.00	No
20190718000321	Leal Imelda	0.00	No
20190718000323	Jasso Monett	0.00	No
20190718000332	Keller Debbie	0.00	No
20190718000333	Leal Imelda	40.00	No
20190718000337	Ramos Gilbert	0.00	No
20190718000339	Gonzalez Rita	82.00	No
20190718000341	Ramos Gilbert	40.00	No
20190718000343	De Leon Maria Ana	0.00	No
20190718000344	Keller Debbie	0.00	No
20190718000346	Castillo Elisa	52.00	No
20190718000349	Jasso Monett	0.00	No
20190718000353	Castillo Elisa	0.00	No
20190718000354	Keller Debbie	0.00	No
20190718000355	De Leon Maria Ana	82.00	No
20190718000361	Castillo Elisa	76.00	No
20190718000367	Castillo Elisa	36.00	No
20190718000369	Castillo Elisa	0.00	No
20190719000005	Aleman Aurelio	40.00	No
20190719000018	Ramos Gilbert	0.00	No

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20190719000022	Salinas Rene	0.00	No
20190719000023	Salinas Rene	0.00	No
20190719000025	Aleman Aurelio	0.00	No
20190719000030	Ramos Gilbert	88.00	No
20190719000032	Keller Debbie	82.00	No
20190719000046	Keller Debbie	82.00	No
20190719000052	Jasso Monett	0.00	No
20190719000055	Keller Debbie	0.00	No
20190719000059	De Leon Maria Ana	82.00	No
20190719000062	Ramos Gilbert	0.00	No
20190719000067	Castillo Elisa	40.00	No
20190719000071	Aleman Aurelio	40.00	No
20190719000082	De Leon Maria Ana	0.00	No
20190719000084	Aleman Aurelio	40.00	No
20190719000090	Keller Debbie	0.00	No
20190719000095	De Leon Maria Ana	82.00	No
20190719000098	Aleman Aurelio	120.00	No
20190719000105	Ramos Gilbert	0.00	No
20190719000108	Keller Debbie	0.00	No
20190719000109	De Leon Maria Ana	82.00	No
20190719000110	Keller Debbie	0.00	No
20190719000114	De Leon Maria Ana	82.00	No
20190719000128	Jasso Monett	82.00	No
20190719000131	Castillo Elisa	36.00	No
20190719000132	Salinas Rene	36.00	No
20190719000134	Aleman Aurelio	64.00	No
20190719000141	Cantu Manny	0.00	No
20190719000142	Castillo Elisa	48.00	No
20190719000145	Keller Debbie	82.00	No
20190719000146	De Leon Maria Ana	82.00	No
20190719000149	Castillo Elisa	36.00	No
20190719000160	Keller Debbie	82.00	No
20190719000163	Castillo Elisa	52.00	No
20190719000166	Cantu Manny	36.00	No
20190719000175	Ramos Gilbert	48.00	No
20190719000179	Leal Imelda	40.00	No
20190719000181	Leal Imelda	112.00	No
20190719000185	Aleman Aurelio	0.00	No
20190719000193	Jasso Monett	0.00	No
20190719000196	Jasso Monett	0.00	No
20190719000199	Salinas Rene	0.00	No
20190719000206	Jasso Monett	0.00	No
20190719000210	Aleman Aurelio	52.00	No
20190719000212	Salinas Rene	0.00	No
20190719000213	Gonzalez Rita	82.00	No
20190719000222	De Leon Maria Ana	82.00	No
20190719000231	Gonzalez Rita	82.00	No
20190719000232	Ramos Gilbert	104.00	No
20190719000238	trevino belya	0.00	No
20190719000240	Leal Imelda	36.00	No
20190719000241	Ramos Gilbert	60.00	No
20190719000242	Jasso Monett	82.00	No
20190719000243	Castillo Elisa	40.00	No
20190719000246	Gonzalez Rita	82.00	No
20190719000248	Leal Imelda	36.00	No
20190719000249	Ramos Gilbert	104.00	No
20190719000251	trevino belya	0.00	No

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20190719000256	Leal Imelda	36.00	No
20190719000257	Castillo Elisa	40.00	No
20190719000258	Jasso Monett	82.00	No
20190719000266	De Leon Maria Ana	22.00	No
20190719000267	Cantu Manny	40.00	No
20190719000268	Keller Debbie	82.00	No
20190719000272	Ramos Gilbert	36.00	No
20190719000276	Leal Imelda	36.00	No
20190719000277	Leal Imelda	36.00	No
20190719000281	Ramos Gilbert	44.00	No
20190719000282	Acuna Elaine	0.00	No
20190719000284	Keller Debbie	82.00	No
20190719000285	Leal Imelda	36.00	No
20190719000288	Salinas Rene	96.00	No
20190719000290	Keller Debbie	82.00	No
20190719000292	Gonzalez Rita	82.00	No
20190719000294	De Leon Maria Ana	82.00	No
20190719000295	Castillo Elisa	52.00	No
20190719000296	Ramos Gilbert	120.00	No
20190719000299	Keller Debbie	82.00	No
20190719000300	Jasso Monett	82.00	No
20190719000303	Castillo Elisa	168.00	No
20190719000304	Leal Imelda	72.00	No
20190719000312	Gonzalez Rita	82.00	No
20190719000315	Castillo Elisa	70.25	No
20190719000318	Jasso Monett	0.00	No
20190719000322	Ramos Gilbert	56.00	No
20190719000325	Ramos Gilbert	36.00	No
20190719000326	Castillo Elisa	0.00	No
20190719000329	Castillo Elisa	0.00	No
20190719000333	Castillo Elisa	0.00	No
20190719000339	De Leon Maria Ana	0.00	No
20190719000342	Castillo Elisa	0.00	No
20190719000347	Castillo Elisa	44.00	No
20190719000348	Ramos Gilbert	40.00	No
20190719000349	Castillo Elisa	44.00	No
20190719000355	Ramos Gilbert	80.00	No
20190719000357	Castillo Elisa	0.00	No
20190719000364	Castillo Elisa	96.00	No
20190719000368	Ramos Gilbert	44.00	No
20190722000003	De Leon Maria Ana	82.00	No
20190722000004	Ureste Selma	0.00	No
20190722000006	Gonzalez Rita	82.00	No
20190722000015	Acuna Elaine	0.00	No
20190722000016	Ureste Selma	0.00	No
20190722000018	Keller Debbie	82.00	No
20190722000020	Ureste Selma	0.00	No
20190722000024	Ureste Selma	0.00	No
20190722000026	trevino belya	0.00	No
20190722000030	Jasso Monett	0.00	No
20190722000038	Keller Debbie	82.00	No
20190722000041	Ramos Gilbert	44.00	No
20190722000049	Ureste Selma	36.00	No
20190722000056	De Leon Maria Ana	82.00	No
20190722000066	Acuna Elaine	36.00	No
20190722000067	Ureste Selma	88.00	No
20190722000071	Castillo Elisa	40.00	No

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20190722000074	Ureste Selma	40.00	No
20190722000076	Salinas Rene	48.00	No
20190722000078	Jasso Monett	0.00	No
20190722000085	Castillo Elisa	44.00	No
20190722000089	Jasso Monett	82.00	No
20190722000093	Salinas Rene	44.00	No
20190722000094	Castillo Elisa	52.00	No
20190722000096	Keller Debbie	0.00	No
20190722000097	Rivera Sandra	82.00	No
20190722000099	Jasso Monett	0.00	No
20190722000107	Acuna Elaine	124.00	No
20190722000118	Castillo Elisa	72.00	No
20190722000121	Keller Debbie	82.00	No
20190722000123	Acuna Elaine	44.00	No
20190722000124	Ramos Gilbert	44.00	No
20190722000127	trevino belya	0.00	No
20190722000129	Castillo Elisa	100.00	No
20190722000131	Gonzalez Rita	0.00	No
20190722000136	Castillo Elisa	36.00	No
20190722000137	Rivera Sandra	82.00	No
20190722000138	Ureste Selma	36.00	No
20190722000140	Acuna Elaine	36.00	No
20190722000142	Gonzalez Rita	82.00	No
20190722000145	Acuna Elaine	40.00	No
20190722000151	Acuna Elaine	72.00	No
20190722000155	Acuna Elaine	144.00	No
20190722000156	Acuna Elaine	40.00	No
20190722000158	Gonzalez Rita	0.00	No
20190722000162	Ramos Gilbert	36.00	No
20190722000163	Cantu Manny	44.00	No
20190722000172	trevino belya	0.00	No
20190722000177	Rivera Tania	0.00	No
20190722000178	Castillo Elisa	0.00	No
20190722000179	De Leon Maria Ana	82.00	No
20190722000180	Gonzalez Rita	82.00	No
20190722000184	Castillo Elisa	76.00	No
20190722000188	De Leon Maria Ana	82.00	No
20190722000191	Castillo Elisa	36.00	No
20190722000194	Castillo Elisa	0.00	No
20190722000197	De Leon Maria Ana	82.00	No
20190722000199	Keller Debbie	82.00	No
20190722000202	Jasso Monett	0.00	No
20190722000208	Jasso Monett	22.00	No
20190722000210	Ureste Selma	36.00	No
20190722000211	Salinas Rene	80.00	No
20190722000219	Ureste Selma	44.00	No
20190722000225	Ureste Selma	40.00	No
20190722000229	Jasso Monett	0.00	No
20190722000231	Ureste Selma	40.00	No
20190722000235	Ureste Selma	40.00	No
20190722000236	Rivera Tania	0.00	No
20190722000238	De Leon Maria Ana	82.00	No
20190722000242	Keller Debbie	0.00	No
20190722000243	Ureste Selma	40.00	No
20190722000244	Gonzalez Rita	0.00	No
20190722000246	Jasso Monett	82.00	No
20190722000247	Leal Imelda	40.00	No

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20190722000248	Castillo Elisa	0.00	No
20190722000259	Castillo Elisa	0.00	No
20190722000265	De Leon Maria Ana	82.00	No
20190722000268	Ramos Gilbert	40.00	No
20190722000272	Leal Imelda	36.00	No
20190722000273	De Leon Maria Ana	82.00	No
20190722000274	Acuna Elaine	0.00	No
20190722000277	Ramos Gilbert	36.00	No
20190722000278	Cantu Manny	36.00	No
20190722000279	Leal Imelda	36.00	No
20190722000280	Jasso Monett	0.00	No
20190722000287	Acuna Elaine	36.00	No
20190722000290	Ramos Gilbert	40.00	No
20190722000293	De Leon Maria Ana	82.00	No
20190722000296	Rivera Sandra	82.00	No
20190722000304	Ramos Gilbert	192.00	No
20190722000308	Castillo Elisa	120.00	No
20190722000315	De Leon Maria Ana	82.00	No
20190722000319	Castillo Elisa	72.00	No
20190722000320	Keller Debbie	0.00	No
20190722000321	Gonzalez Rita	0.00	No
20190722000322	Rivera Sandra	82.00	No
20190722000324	Keller Debbie	0.00	No
20190722000325	Leal Imelda	40.00	No
20190722000331	Gonzalez Rita	0.00	No
20190722000332	Jasso Monett	82.00	No
20190722000334	Gonzalez Rita	0.00	No
20190722000335	Gonzalez Rita	0.00	No
20190722000349	**System Generated**	0.00	No
20190722000350	**System Generated**	0.00	No
20190722000351	**System Generated**	0.00	No
20190722000352	Leal Imelda	0.00	No
20190722000357	**System Generated**	0.00	No
20190722000360	De Leon Maria Ana	0.00	No
20190722000361	Ramos Gilbert	0.00	No
20190722000367	Acuna Elaine	0.00	No
20190722000368	De Leon Maria Ana	0.00	No
20190722000370	Acuna Elaine	92.00	No
20190722000371	Leal Imelda	0.00	No
20190722000376	Leal Imelda	0.00	No
20190722000391	Rivera Tania	0.00	No
20190723000006	Castillo Elisa	0.00	No
20190723000007	Castillo Elisa	0.00	No
20190723000008	Castillo Elisa	0.00	No
20190723000009	Castillo Elisa	0.00	No
20190723000014	Ramos Gilbert	188.00	No
20190723000019	Acuna Elaine	40.00	No
20190723000023	Acuna Elaine	0.00	No
20190723000026	Ramos Gilbert	40.00	No
20190723000027	Salinas Rene	40.00	No
20190723000034	Rivera Tania	0.00	No
20190723000045	Keller Debbie	82.00	No
20190723000051	Acuna Elaine	40.00	No
20190723000057	De Leon Maria Ana	82.00	No
20190723000061	Gonzalez Rita	82.00	No
20190723000064	Acuna Elaine	40.00	No
20190723000066	De Leon Maria Ana	0.00	No

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20190723000071	De Leon Maria Ana	0.00	No
20190723000079	Acuna Elaine	40.00	No
20190723000080	Keller Debbie	82.00	No
20190723000082	Salinas Rene	40.00	No
20190723000083	De Leon Maria Ana	0.00	No
20190723000087	Castillo Elisa	0.00	No
20190723000088	Acuna Elaine	0.00	No
20190723000093	Ramos Gilbert	0.00	No
20190723000098	trevino belya	0.00	No
20190723000099	De Leon Maria Ana	82.00	No
20190723000102	Gonzalez Rita	82.00	No
20190723000108	Jasso Monett	0.00	No
20190723000111	Ureste Selma	0.00	No
20190723000113	Jasso Monett	82.00	No
20190723000115	Rivera Sandra	0.00	No
20190723000120	Ramos Gilbert	0.00	No
20190723000123	Salinas Rene	44.00	No
20190723000126	Jasso Monett	0.00	No
20190723000127	Gonzalez Rita	82.00	No
20190723000135	Castillo Elisa	36.00	No
20190723000136	Jasso Monett	82.00	No
20190723000141	Castillo Elisa	36.00	No
20190723000142	Gonzalez Rita	82.00	No
20190723000143	Castillo Elisa	40.00	No
20190723000146	Rivera Sandra	0.00	No
20190723000158	De Leon Maria Ana	0.00	No
20190723000177	Ramos Gilbert	40.00	No
20190723000178	Acuna Elaine	40.00	No
20190723000180	Castillo Elisa	0.00	No
20190723000181	Ramos Gilbert	0.00	No
20190723000191	Ramos Gilbert	40.00	No
20190723000193	Keller Debbie	82.00	No
20190723000196	Cantu Manny	44.00	No
20190723000199	Acuna Elaine	84.00	No
20190723000202	De Leon Maria Ana	82.00	No
20190723000208	Rivera Tania	0.00	No
20190723000220	Ramos Gilbert	0.00	No
20190723000221	Leal Imelda	224.00	No
20190723000229	Jasso Monett	82.00	No
20190723000238	Keller Debbie	82.00	No
20190723000246	Leal Imelda	40.00	No
20190723000247	Acuna Elaine	108.00	No
20190723000248	Rivera Tania	0.00	No
20190723000251	Jasso Monett	82.00	No
20190723000252	Castillo Elisa	0.00	No
20190723000253	Castillo Elisa	0.00	No
20190723000254	De Leon Maria Ana	0.00	No
20190723000257	Keller Debbie	0.00	No
20190723000261	Castillo Elisa	0.00	No
20190723000267	Keller Debbie	82.00	No
20190723000270	Leal Imelda	0.00	No
20190723000275	Castillo Elisa	0.00	No
20190723000278	Gonzalez Rita	0.00	No
20190723000279	Salinas Rene	36.00	No
20190723000284	Acuna Elaine	40.00	No
20190723000285	De Leon Maria Ana	82.00	No
20190723000286	Ramos Gilbert	0.00	No

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20190723000290	Gonzalez Rita	82.00	No
20190723000291	Castillo Elisa	60.00	No
20190723000294	Acuna Elaine	44.00	No
20190723000295	Castillo Elisa	0.00	No
20190723000297	Castillo Elisa	108.00	No
20190723000302	De Leon Maria Ana	82.00	No
20190723000304	Jasso Monett	82.00	No
20190723000311	De Leon Maria Ana	82.00	No
20190723000316	De Leon Maria Ana	0.00	No
20190723000331	Acuna Elaine	0.00	No
20190723000339	Leal Imelda	0.00	No
20190724000009	Keller Debbie	82.00	No
20190724000010	Cantu Manny	0.00	No
20190724000011	Ramos Gilbert	44.00	No
20190724000012	Cantu Manny	0.00	No
20190724000025	Castillo Elisa	44.00	No
20190724000026	Acuna Elaine	40.00	No
20190724000028	Keller Debbie	0.00	No
20190724000033	Keller Debbie	0.00	No
20190724000037	Keller Debbie	0.00	No
20190724000041	Keller Debbie	0.00	No
20190724000042	Acuna Elaine	40.00	No
20190724000043	Keller Debbie	0.00	No
20190724000050	Keller Debbie	0.00	No
20190724000055	Castillo Elisa	0.00	No
20190724000056	De Leon Maria Ana	82.00	No
20190724000058	Keller Debbie	0.00	No
20190724000059	Rivera Tania	0.00	No
20190724000063	Ramos Gilbert	132.00	No
20190724000070	Ramos Gilbert	40.00	No
20190724000073	Ramos Gilbert	40.00	No
20190724000075	trevino belya	0.00	No
20190724000077	Jasso Monett	0.00	No
20190724000078	Keller Debbie	82.00	No
20190724000079	Acuna Elaine	0.00	No
20190724000084	Ramos Gilbert	0.00	No
20190724000088	Acuna Elaine	104.00	No
20190724000089	Cantu Manny	80.00	No
20190724000092	Keller Debbie	0.00	No
20190724000098	De Leon Maria Ana	82.00	No
20190724000101	Keller Debbie	0.00	No
20190724000106	Keller Debbie	0.00	No
20190724000107	Ramos Gilbert	0.00	No
20190724000108	Keller Debbie	0.00	No
20190724000109	Ramos Gilbert	40.00	No
20190724000111	Gonzalez Rita	0.00	No
20190724000113	Gonzalez Rita	0.00	No
20190724000115	Salinas Rene	40.00	No
20190724000118	Gonzalez Rita	0.00	No
20190724000119	Keller Debbie	0.00	No
20190724000123	Keller Debbie	0.00	No
20190724000124	Keller Debbie	0.00	No
20190724000125	Gonzalez Rita	0.00	No
20190724000126	Keller Debbie	0.00	No
20190724000127	Gonzalez Rita	0.00	No
20190724000128	Gonzalez Rita	0.00	No
20190724000131	Keller Debbie	0.00	No

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20190724000132	Gonzalez Rita	0.00	No
20190724000133	Keller Debbie	0.00	No
20190724000135	Keller Debbie	0.00	No
20190724000143	Acuna Elaine	44.00	No
20190724000145	De Leon Maria Ana	0.00	No
20190724000149	Keller Debbie	0.00	No
20190724000153	De Leon Maria Ana	0.00	No
20190724000154	Castillo Elisa	116.00	No
20190724000156	Keller Debbie	0.00	No
20190724000157	Acuna Elaine	120.00	No
20190724000158	Keller Debbie	0.00	No
20190724000159	De Leon Maria Ana	82.00	No
20190724000162	Keller Debbie	82.00	No
20190724000166	Acuna Elaine	88.00	No
20190724000168	De Leon Maria Ana	82.00	No
20190724000169	Castillo Elisa	36.00	No
20190724000171	De Leon Maria Ana	0.00	No
20190724000181	Ramos Gilbert	40.00	No
20190724000188	Rivera Sandra	0.00	No
20190724000197	Rivera Sandra	82.00	No
20190724000198	Leal Imelda	44.00	No
20190724000205	Ramos Gilbert	36.00	No
20190724000207	Castillo Elisa	36.00	No
20190724000209	Castillo Elisa	36.00	No
20190724000215	Castillo Elisa	36.00	No
20190724000224	Ramos Gilbert	40.00	No
20190724000225	Keller Debbie	82.00	No
20190724000228	De Leon Maria Ana	0.00	No
20190724000232	Gonzalez Rita	0.00	No
20190724000241	Castillo Elisa	36.00	No
20190724000245	Castillo Elisa	36.00	No
20190724000248	Castillo Elisa	40.00	No
20190724000250	Keller Debbie	0.00	No
20190724000256	De Leon Maria Ana	0.00	No
20190724000259	Rivera Sandra	0.00	No
20190724000262	Keller Debbie	0.00	No
20190724000269	Rivera Sandra	82.00	No
20190724000274	Ramos Gilbert	64.00	No
20190724000275	Castillo Elisa	68.00	No
20190724000282	Keller Debbie	82.00	No
20190724000284	Castillo Elisa	80.00	No
20190724000286	Leal Imelda	0.00	No
20190724000287	Acuna Elaine	44.00	No
20190724000290	Ramos Gilbert	36.00	No
20190724000294	Castillo Elisa	360.00	No
20190724000308	Castillo Elisa	360.00	No
20190724000310	Leal Imelda	44.00	No
20190724000313	Ramos Gilbert	80.00	No
20190724000316	Rivera Sandra	0.00	No
20190724000319	Castillo Elisa	180.00	No
20190724000324	Rivera Sandra	0.00	No
20190724000340	Acuna Elaine	0.00	No
20190725000012	Acuna Elaine	0.00	No
20190725000018	Acuna Elaine	0.00	No
20190725000021	Rivera Sandra	0.00	No
20190725000026	Rivera Sandra	0.00	No
20190725000029	Rivera Sandra	0.00	No

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20190725000033	De Leon Maria Ana	82.00	No
20190725000034	Rivera Sandra	0.00	No
20190725000036	Rivera Sandra	0.00	No
20190725000037	Castillo Elisa	0.00	No
20190725000038	Rivera Sandra	0.00	No
20190725000039	Castillo Elisa	0.00	No
20190725000044	Rivera Sandra	0.00	No
20190725000047	Ramos Gilbert	0.00	No
20190725000049	Cantu Manny	44.00	No
20190725000057	Rivera Sandra	0.00	No
20190725000059	Rivera Sandra	0.00	No
20190725000060	De Leon Maria Ana	82.00	No
20190725000062	Rivera Sandra	0.00	No
20190725000063	Acuna Elaine	0.00	No
20190725000074	Keller Debbie	0.00	No
20190725000076	Rivera Tania	0.00	No
20190725000079	Acuna Elaine	40.00	No
20190725000084	Ramos Gilbert	48.00	No
20190725000086	Keller Debbie	0.00	No
20190725000096	Castillo Elisa	0.00	No
20190725000101	Castillo Elisa	84.00	No
20190725000108	Rivera Sandra	0.00	No
20190725000113	Ramos Gilbert	40.00	No
20190725000114	Cantu Manny	36.00	No
20190725000117	De Leon Maria Ana	82.00	No
20190725000118	**System Generated**	0.00	No
20190725000120	Salinas Rene	40.00	No
20190725000128	Acuna Elaine	0.00	No
20190725000132	Salinas Rene	40.00	No
20190725000140	trevino belya	0.00	No
20190725000142	Acuna Elaine	0.00	No
20190725000146	Gonzalez Rita	82.00	No
20190725000152	Keller Debbie	0.00	No
20190725000158	Acuna Elaine	44.00	No
20190725000161	Salinas Rene	0.00	No
20190725000165	Salinas Rene	40.00	No
20190725000166	Keller Debbie	82.00	No
20190725000168	Castillo Elisa	144.00	No
20190725000169	Salinas Rene	44.00	No
20190725000180	Keller Debbie	82.00	No
20190725000183	Acuna Elaine	36.00	No
20190725000185	Ramos Gilbert	0.00	No
20190725000189	Cantu Manny	44.00	No
20190725000197	Rivera Sandra	0.00	No
20190725000200	Salinas Rene	36.00	No
20190725000209	De Leon Maria Ana	0.00	No
20190725000213	Rivera Sandra	0.00	No
20190725000214	Ramos Gilbert	180.00	No
20190725000222	De Leon Maria Ana	0.00	No
20190725000224	Ramos Gilbert	44.00	No
20190725000228	Ramos Gilbert	36.00	No
20190725000236	Ramos Gilbert	36.00	No
20190725000244	Ramos Gilbert	44.00	No
20190725000247	Rivera Sandra	0.00	No
20190725000248	Rivera Sandra	0.00	No
20190725000249	Castillo Elisa	0.00	No
20190725000252	De Leon Maria Ana	0.00	No

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20190725000254	Gonzalez Rita	82.00	No
20190725000257	Rivera Sandra	0.00	No
20190725000261	Acuna Elaine	40.00	No
20190725000262	Castillo Elisa	36.00	No
20190725000268	Castillo Elisa	44.00	No
20190725000271	Rivera Sandra	82.00	No
20190725000273	Salinas Rene	48.00	No
20190725000274	Castillo Elisa	36.00	No
20190725000279	Rivera Sandra	0.00	No
20190725000282	Cantu Manny	36.00	No
20190725000284	Rivera Sandra	0.00	No
20190725000287	Rivera Sandra	0.00	No
20190725000288	Rivera Sandra	0.00	No
20190725000289	Keller Debbie	82.00	No
20190725000294	Acuna Elaine	104.00	No
20190725000296	Ramos Gilbert	40.00	No
20190725000298	Castillo Elisa	40.00	No
20190725000300	Rivera Sandra	0.00	No
20190725000303	De Leon Maria Ana	82.00	No
20190725000306	Acuna Elaine	40.00	No
20190725000309	Castillo Elisa	40.00	No
20190725000316	Castillo Elisa	64.00	No
20190725000324	Castillo Elisa	252.00	No
20190725000328	Castillo Elisa	40.00	No
20190725000335	Rivera Sandra	0.00	No
20190725000336	Rivera Sandra	0.00	No
20190725000337	Cantu Manny	72.00	No
20190725000340	Acuna Elaine	88.00	No
20190725000341	Rivera Sandra	0.00	No
20190725000342	Ramos Gilbert	0.00	No
20190725000343	Ramos Gilbert	40.00	No
20190725000348	Keller Debbie	0.00	No
20190725000351	Gonzalez Rita	82.00	No
20190725000354	Keller Debbie	0.00	No
20190725000357	trevino belya	0.00	No
20190725000365	Acuna Elaine	0.00	No
20190726000009	Castillo Elisa	0.00	No
20190726000010	Gonzalez Rita	22.00	No
20190726000011	Keller Debbie	0.00	No
20190726000012	Keller Debbie	0.00	No
20190726000015	Keller Debbie	0.00	No
20190726000017	Keller Debbie	0.00	No
20190726000018	Ramos Gilbert	0.00	No
20190726000019	Rivera Sandra	0.00	No
20190726000020	Rivera Sandra	0.00	No
20190726000022	Keller Debbie	0.00	No
20190726000023	Rivera Sandra	0.00	No
20190726000024	Rivera Sandra	0.00	No
20190726000025	Keller Debbie	82.00	No
20190726000026	Ureste Selma	52.00	No
20190726000028	Acuna Elaine	0.00	No
20190726000034	Keller Debbie	82.00	No
20190726000038	Rivera Sandra	0.00	No
20190726000040	Rivera Sandra	0.00	No
20190726000041	Acuna Elaine	0.00	No
20190726000043	Keller Debbie	0.00	No
20190726000044	De Leon Maria Ana	0.00	No

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20190726000046	Rivera Sandra	0.00	No
20190726000051	Acuna Elaine	100.00	No
20190726000052	Ramos Gilbert	40.00	No
20190726000053	Acuna Elaine	0.00	No
20190726000065	Acuna Elaine	100.00	No
20190726000074	Ureste Selma	60.00	No
20190726000077	Keller Debbie	82.00	No
20190726000082	Rivera Sandra	0.00	No
20190726000091	Rivera Sandra	82.00	No
20190726000093	Ramos Gilbert	36.00	No
20190726000095	Rivera Sandra	0.00	No
20190726000099	Acuna Elaine	36.00	No
20190726000101	Ureste Selma	36.00	No
20190726000102	Gonzalez Rita	0.00	No
20190726000108	Ramos Gilbert	36.00	No
20190726000112	Rivera Sandra	82.00	No
20190726000113	Ramos Gilbert	36.00	No
20190726000116	Acuna Elaine	36.00	No
20190726000119	Ureste Selma	36.00	No
20190726000124	Rivera Tania	0.00	No
20190726000126	Acuna Elaine	36.00	No
20190726000127	De Leon Maria Ana	82.00	No
20190726000128	Rivera Tania	0.00	No
20190726000132	Keller Debbie	0.00	No
20190726000133	Acuna Elaine	40.00	No
20190726000134	Acuna Elaine	36.00	No
20190726000136	De Leon Maria Ana	0.00	No
20190726000140	De Leon Maria Ana	0.00	No
20190726000141	Castillo Elisa	0.00	No
20190726000144	Acuna Elaine	288.00	No
20190726000159	Castillo Elisa	44.00	No
20190726000167	Acuna Elaine	40.00	No
20190726000169	De Leon Maria Ana	82.00	No
20190726000172	Keller Debbie	22.00	No
20190726000177	Castillo Elisa	0.00	No
20190726000179	Keller Debbie	0.00	No
20190726000182	De Leon Maria Ana	22.00	No
20190726000186	Castillo Elisa	0.00	No
20190726000189	Castillo Elisa	40.00	No
20190726000192	Castillo Elisa	80.00	No
20190726000199	Leal Imelda	40.00	No
20190726000205	Leal Imelda	40.00	No
20190726000207	Rivera Sandra	0.00	No
20190726000208	Leal Imelda	40.00	No
20190726000210	Leal Imelda	40.00	No
20190726000211	Leal Imelda	40.00	No
20190726000217	Acuna Elaine	0.00	No
20190726000223	De Leon Maria Ana	0.00	No
20190726000224	Leal Imelda	48.00	No
20190726000225	Keller Debbie	0.00	No
20190726000228	Acuna Elaine	44.50	No
20190726000234	Acuna Elaine	40.00	No
20190726000237	Acuna Elaine	40.00	No
20190726000240	Acuna Elaine	44.00	No
20190726000243	Acuna Elaine	0.00	No
20190726000246	Ureste Selma	88.00	No
20190726000253	Keller Debbie	0.00	No

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20190726000259	Acuna Elaine	0.00	No
20190726000266	Ureste Selma	48.00	No
20190726000268	Keller Debbie	0.00	No
20190726000272	Ureste Selma	0.00	No
20190726000273	Acuna Elaine	0.00	No
20190726000279	Gonzalez Rita	82.00	No
20190726000288	Leal Imelda	40.00	No
20190726000292	Ureste Selma	44.00	No
20190726000293	Leal Imelda	40.00	No
20190726000294	Cantu Manny	40.00	No
20190726000296	Leal Imelda	44.00	No
20190726000300	Leal Imelda	40.00	No
20190726000302	Keller Debbie	82.00	No
20190726000305	Leal Imelda	44.00	No
20190726000308	Leal Imelda	144.00	No
20190726000312	Gonzalez Rita	82.00	No
20190726000315	Rivera Sandra	82.00	No
20190726000316	Leal Imelda	44.00	No
20190726000322	Leal Imelda	48.00	No
20190726000323	De Leon Maria Ana	82.00	No
20190726000324	Gonzalez Rita	82.00	No
20190726000325	Salinas Rene	44.00	No
20190726000327	Leal Imelda	40.00	No
20190726000332	Keller Debbie	82.00	No
20190726000340	Acuna Elaine	40.00	No
20190726000346	Rivera Sandra	82.00	No
20190729000001	Leal Imelda	0.00	No
20190729000002	Rivera Tania	0.00	No
20190729000003	Leal Imelda	0.00	No
20190729000004	Castillo Elisa	0.00	No
20190729000005	Keller Debbie	82.00	No
20190729000019	Gonzalez Rita	82.00	No
20190729000020	Keller Debbie	82.00	No
20190729000021	De Leon Maria Ana	0.00	No
20190729000025	De Leon Maria Ana	0.00	No
20190729000026	Rivera Sandra	0.00	No
20190729000028	Rivera Sandra	0.00	No
20190729000029	Rivera Sandra	0.00	No
20190729000030	Castillo Elisa	0.00	No
20190729000031	Castillo Elisa	0.00	No
20190729000032	Rivera Sandra	0.00	No
20190729000035	Rivera Sandra	0.00	No
20190729000036	Rivera Sandra	0.00	No
20190729000041	De Leon Maria Ana	82.00	No
20190729000043	Keller Debbie	0.00	No
20190729000045	Rivera Sandra	0.00	No
20190729000046	Gonzalez Rita	0.00	No
20190729000057	Rivera Sandra	0.00	No
20190729000067	Rivera Sandra	82.00	No
20190729000073	De Leon Maria Ana	82.00	No
20190729000075	Keller Debbie	82.00	No
20190729000076	Leal Imelda	0.00	No
20190729000081	trevino belya	0.00	No
20190729000085	Keller Debbie	0.00	No
20190729000087	Rivera Sandra	0.00	No
20190729000088	Keller Debbie	82.00	No
20190729000089	Rivera Sandra	0.00	No

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20190729000091	Castillo Elisa	36.00	No
20190729000093	Rivera Sandra	0.00	No
20190729000100	Rivera Sandra	0.00	No
20190729000102	Rivera Sandra	0.00	No
20190729000106	Abitua Ariana	0.00	No
20190729000107	Rivera Sandra	0.00	No
20190729000109	Rivera Sandra	0.00	No
20190729000110	Acuna Elaine	0.00	No
20190729000111	Keller Debbie	0.00	No
20190729000125	Gonzalez Rita	82.00	No
20190729000130	Abitua Ariana	0.00	No
20190729000131	De Leon Maria Ana	82.00	No
20190729000132	Leal Imelda	48.00	No
20190729000134	Acuna Elaine	44.00	No
20190729000136	Castillo Elisa	44.00	No
20190729000138	Keller Debbie	0.00	No
20190729000141	De Leon Maria Ana	82.00	No
20190729000142	Castillo Elisa	72.00	No
20190729000143	Gonzalez Rita	82.00	No
20190729000146	Rivera Sandra	82.00	No
20190729000147	Acuna Elaine	112.00	No
20190729000152	Keller Debbie	82.00	No
20190729000155	Acuna Elaine	36.00	No
20190729000156	De Leon Maria Ana	0.00	No
20190729000159	Gonzalez Rita	82.00	No
20190729000160	Keller Debbie	0.00	No
20190729000165	Leal Imelda	40.00	No
20190729000166	trevino belya	0.00	No
20190729000170	**System Generated**	0.00	No
20190729000171	**System Generated**	0.00	No
20190729000176	**System Generated**	0.00	No
20190729000179	Leal Imelda	40.00	No
20190729000194	Gonzalez Rita	82.00	No
20190729000198	Gonzalez Rita	0.00	No
20190729000199	Leal Imelda	36.00	No
20190729000206	Leal Imelda	40.00	No
20190729000209	Cantu Manny	0.00	No
20190729000210	trevino belya	0.00	No
20190729000211	Rivera Sandra	0.00	No
20190729000212	Rivera Sandra	0.00	No
20190729000213	De Leon Maria Ana	82.00	No
20190729000215	Ramos Gilbert	52.00	No
20190729000217	Castillo Elisa	36.00	No
20190729000219	Rivera Sandra	0.00	No
20190729000220	De Leon Maria Ana	82.00	No
20190729000225	Leal Imelda	0.00	No
20190729000226	De Leon Maria Ana	22.00	No
20190729000235	Ramos Gilbert	40.00	No
20190729000236	Cantu Manny	0.00	No
20190729000242	Ramos Gilbert	36.00	No
20190729000244	Cantu Manny	52.00	No
20190729000247	Ramos Gilbert	36.00	No
20190729000249	De Leon Maria Ana	82.00	No
20190729000250	Rivera Sandra	82.00	No
20190729000259	Ramos Gilbert	44.00	No
20190729000261	Acuna Elaine	44.00	No
20190729000265	De Leon Maria Ana	0.00	No

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20190729000270	Ramos Gilbert	88.00	No
20190729000274	De Leon Maria Ana	82.00	No
20190729000281	Acuna Elaine	52.00	No
20190729000282	De Leon Maria Ana	82.00	No
20190729000284	Acuna Elaine	36.00	No
20190729000291	Acuna Elaine	40.00	No
20190729000294	Leal Imelda	40.00	No
20190729000299	De Leon Maria Ana	82.00	No
20190729000300	Rivera Sandra	82.00	No
20190729000308	Acuna Elaine	36.00	No
20190729000312	trevino belya	0.00	No
20190729000318	Cantu Manny	0.00	No
20190729000321	Abitua Ariana	0.00	No
20190729000327	Leal Imelda	40.00	No
20190729000330	De Leon Maria Ana	82.00	No
20190729000332	Rivera Sandra	0.00	No
20190729000333	Acuna Elaine	44.00	No
20190729000334	Leal Imelda	36.00	No
20190729000335	Acuna Elaine	144.00	No
20190729000337	Leal Imelda	36.00	No
20190729000343	Acuna Elaine	36.00	No
20190729000345	Leal Imelda	0.00	No
20190729000348	Leal Imelda	64.00	No
20190729000349	Acuna Elaine	36.00	No
20190729000350	De Leon Maria Ana	0.00	No
20190729000369	Gonzalez Rita	82.00	No
20190729000380	Acuna Elaine	52.00	No
20190729000381	Ramos Gilbert	40.00	No
20190729000384	Leal Imelda	44.00	No
20190729000385	Acuna Elaine	72.00	No
20190729000390	Leal Imelda	68.00	No
20190729000393	Ramos Gilbert	40.00	No
20190729000398	Rivera Tania	0.00	No
20190729000401	Ramos Gilbert	36.00	No
20190729000404	Castillo Elisa	48.00	No
20190729000406	De Leon Maria Ana	82.00	No
20190729000410	Keller Debbie	82.00	No
20190729000412	Ramos Gilbert	0.00	No
20190729000414	Castillo Elisa	0.00	No
20190729000417	Rivera Sandra	82.00	No
20190729000419	Keller Debbie	0.00	No
20190729000422	Leal Imelda	0.00	No
20190729000425	Abitua Ariana	0.00	No
20190729000430	Leal Imelda	0.00	No
20190729000432	Acuna Elaine	72.00	No
20190729000434	Ramos Gilbert	100.00	No
20190729000439	Leal Imelda	0.00	No
20190729000440	Leal Imelda	0.00	No
20190729000444	Leal Imelda	0.00	No
20190730000010	Gonzalez Rita	0.00	No
20190730000011	Acuna Elaine	120.00	No
20190730000012	Ramos Gilbert	224.00	No
20190730000019	Cantu Manny	36.00	No
20190730000024	Rivera Sandra	0.00	No
20190730000028	trevino belya	0.00	No
20190730000031	De Leon Maria Ana	82.00	No
20190730000033	Acuna Elaine	0.00	No

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20190730000038	Leal Imelda	36.00	No
20190730000048	Leal Imelda	36.00	No
20190730000049	Acuna Elaine	0.00	No
20190730000052	Acuna Elaine	0.00	No
20190730000054	Leal Imelda	360.00	No
20190730000056	Leal Imelda	104.00	No
20190730000062	Leal Imelda	360.00	No
20190730000063	Castillo Elisa	40.00	No
20190730000066	Rivera Sandra	0.00	No
20190730000067	Abitua Ariana	0.00	No
20190730000072	De Leon Maria Ana	82.00	No
20190730000078	Leal Imelda	80.00	No
20190730000080	Abitua Ariana	0.00	No
20190730000084	**System Generated**	0.00	No
20190730000089	Leal Imelda	40.00	No
20190730000090	**System Generated**	0.00	No
20190730000091	Rivera Sandra	0.00	No
20190730000092	Acuna Elaine	0.00	No
20190730000095	Gonzalez Rita	0.00	No
20190730000097	Rivera Sandra	0.00	No
20190730000106	**System Generated**	0.00	No
20190730000107	**System Generated**	0.00	No
20190730000109	Acuna Elaine	40.00	No
20190730000110	Gonzalez Rita	0.00	No
20190730000111	Ramos Gilbert	120.00	No
20190730000112	Acuna Elaine	88.00	No
20190730000113	Leal Imelda	72.00	No
20190730000118	Leal Imelda	40.00	No
20190730000125	Gonzalez Rita	0.00	No
20190730000133	Gonzalez Rita	0.00	No
20190730000139	Ramos Gilbert	44.00	No
20190730000140	Gonzalez Rita	0.00	No
20190730000141	Castillo Elisa	48.00	No
20190730000144	Gonzalez Rita	0.00	No
20190730000148	Keller Debbie	0.00	No
20190730000149	Castillo Elisa	44.00	No
20190730000154	Gonzalez Rita	0.00	No
20190730000158	Acuna Elaine	200.00	No
20190730000167	De Leon Maria Ana	82.00	No
20190730000178	Keller Debbie	82.00	No
20190730000184	Gonzalez Rita	82.00	No
20190730000191	Ramos Gilbert	36.00	No
20190730000197	De Leon Maria Ana	0.00	No
20190730000200	De Leon Maria Ana	0.00	No
20190730000201	Rivera Tania	0.00	No
20190730000207	De Leon Maria Ana	82.00	No
20190730000211	Ramos Gilbert	80.00	No
20190730000221	Rivera Sandra	0.00	No
20190730000230	De Leon Maria Ana	0.00	No
20190730000234	Castillo Elisa	40.00	No
20190730000237	Castillo Elisa	48.00	No
20190730000238	De Leon Maria Ana	0.00	No
20190730000240	Acuna Elaine	48.00	No
20190730000241	Ramos Gilbert	0.00	No
20190730000245	Castillo Elisa	40.00	No
20190730000247	Ramos Gilbert	48.00	No
20190730000256	Acuna Elaine	0.00	No

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20190730000259	Rivera Tania	0.00	No
20190730000267	De Leon Maria Ana	0.00	No
20190730000273	Keller Debbie	0.00	No
20190730000279	Acuna Elaine	36.00	No
20190730000280	Leal Imelda	44.00	No
20190730000281	trevino belya	0.00	No
20190730000283	Ramos Gilbert	36.00	No
20190730000293	Leal Imelda	288.00	No
20190730000296	Acuna Elaine	0.00	No
20190730000304	Abitua Ariana	0.00	No
20190730000306	Castillo Elisa	52.00	No
20190730000308	De Leon Maria Ana	0.00	No
20190730000309	Leal Imelda	288.00	No
20190730000314	Castillo Elisa	40.00	No
20190730000319	De Leon Maria Ana	82.00	No
20190730000330	Rivera Sandra	82.00	No
20190730000339	Ramos Gilbert	44.00	No
20190730000343	Ramos Gilbert	52.00	No
20190730000344	Castillo Elisa	360.00	No
20190730000345	Castillo Elisa	44.00	No
20190730000346	De Leon Maria Ana	82.00	No
20190730000350	Ramos Gilbert	0.00	No
20190730000352	Gonzalez Rita	82.00	No
20190730000353	Castillo Elisa	360.00	No
20190730000354	De Leon Maria Ana	82.00	No
20190730000362	Castillo Elisa	396.00	No
20190731000006	Acuna Elaine	0.00	No
20190731000007	Rivera Sandra	0.00	No
20190731000009	Acuna Elaine	0.00	No
20190731000014	Rivera Sandra	0.00	No
20190731000016	Cantu Manny	0.00	No
20190731000017	Cantu Manny	0.00	No
20190731000019	Keller Debbie	82.00	No
20190731000021	Cantu Manny	0.00	No
20190731000027	Acuna Elaine	0.00	No
20190731000029	Cantu Manny	0.00	No
20190731000030	Cantu Manny	0.00	No
20190731000040	trevino belya	0.00	No
20190731000045	Keller Debbie	22.00	No
20190731000046	De Leon Maria Ana	82.00	No
20190731000047	Acuna Elaine	36.00	No
20190731000049	trevino belya	0.00	No
20190731000050	Leal Imelda	40.00	No
20190731000052	Cantu Manny	0.00	No
20190731000057	Cantu Manny	0.00	No
20190731000062	De Leon Maria Ana	0.00	No
20190731000064	Rivera Sandra	0.00	No
20190731000065	Rivera Sandra	0.00	No
20190731000067	De Leon Maria Ana	82.00	No
20190731000070	Rivera Sandra	82.00	No
20190731000071	Castillo Elisa	36.00	No
20190731000079	Rivera Sandra	0.00	No
20190731000082	De Leon Maria Ana	0.00	No
20190731000089	Castillo Elisa	0.00	No
20190731000093	Rivera Sandra	0.00	No
20190731000094	Ramos Gilbert	0.00	No
20190731000095	Rivera Sandra	0.00	No

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20190731000096	De Leon Maria Ana	0.00	No
20190731000097	Acuna Elaine	52.00	No
20190731000098	Castillo Elisa	116.00	No
20190731000101	Ramos Gilbert	0.00	No
20190731000105	Acuna Elaine	40.00	No
20190731000111	Acuna Elaine	40.00	No
20190731000114	De Leon Maria Ana	0.00	No
20190731000115	Leal Imelda	0.00	No
20190731000117	Rivera Sandra	0.00	No
20190731000118	Rivera Sandra	0.00	No
20190731000122	Acuna Elaine	0.00	No
20190731000125	Rivera Sandra	0.00	No
20190731000144	Acuna Elaine	36.00	No
20190731000152	Rivera Sandra	0.00	No
20190731000156	Rivera Sandra	0.00	No
20190731000157	Cantu Manny	0.00	No
20190731000170	Keller Debbie	82.00	No
20190731000175	De Leon Maria Ana	82.00	No
20190731000183	Castillo Elisa	36.00	No
20190731000186	De Leon Maria Ana	82.00	No
20190731000188	Acuna Elaine	56.00	No
20190731000191	Rivera Sandra	0.00	No
20190731000195	Rivera Sandra	0.00	No
20190731000200	Gonzalez Rita	0.00	No
20190731000202	Leal Imelda	64.00	No
20190731000204	De Leon Maria Ana	0.00	No
20190731000217	Rivera Sandra	0.00	No
20190731000224	Gonzalez Rita	82.00	No
20190731000226	De Leon Maria Ana	0.00	No
20190731000228	Ramos Gilbert	76.00	No
20190731000243	Castillo Elisa	108.00	No
20190731000244	Leal Imelda	0.00	No
20190731000258	Gonzalez Rita	82.00	No
20190731000263	Rivera Sandra	0.00	No
20190731000267	Abitua Ariana	0.00	No
20190731000269	Abitua Ariana	0.00	No
20190731000278	Ramos Gilbert	44.00	No
20190731000279	Gonzalez Rita	0.00	No
20190731000281	Castillo Elisa	80.00	No
20190731000284	Leal Imelda	100.00	No
20190731000285	trevino belya	0.00	No
20190731000290	Rivera Sandra	82.00	No
20190731000296	Castillo Elisa	40.00	No
20190731000304	Ramos Gilbert	40.00	No
20190731000305	Ramos Gilbert	0.00	No
20190731000306	Ramos Gilbert	40.00	No
20190731000308	Ramos Gilbert	44.00	No
20190731000311	Ramos Gilbert	40.00	No
20190731000313	Leal Imelda	56.00	No
20190731000314	Acuna Elaine	40.00	No
20190731000315	Castillo Elisa	0.00	No
20190731000317	Ramos Gilbert	36.00	No
		<u>93,342.25</u>	

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019
Observation No. 2	<p>As of July 31, 2019, two company accounts (escrow accounts) reflect incorrect balances in the Company Accounts Summary Report. The balances were overstated as follows:</p> <ul style="list-style-type: none"> • Edward Abstract and Title Co., \$4.00 <p>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.</p> <p>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.</p> <ul style="list-style-type: none"> • 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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019
Observation No. 1	<ul style="list-style-type: none"> • There was a \$422.75 variance between the "Order Number Control Report" and the Monthly Report for the month of July 2019 (see Exhibit A). 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 \$93,342.25 between the "Order Summary Report" and "Order Number Control Report" for the month of July 2019. We determined that the variance was due to 2,615 order numbers (receipts) not appearing on the Order Summary Report for the month of July 2019 (see Exhibit B).
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

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

September 17, 2019

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

Re: *Criminal Fees Monthly Report* for July 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for July 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 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 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, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 205 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 TH D.C.	L. KENO VASQUEZ JUDGE, 395 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

Conclusion:

Collections for the month July 2019 totaled \$165,524.46. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported (see observation no. 1); 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 the July 22, 2019 collections were short \$27.00. A credit card payment receipted on July 22, 2019 for case CR-19-04029-F (Ref# 9129060677) did not appear on Hamer Credit Card Report. According to the County Clerk's Office Internal Auditor, the credit card payment was reversed by the Collections Department Supervisor; however, the cashier was not notified of the reversal. The County Clerk's Office is seeking payment from the customer.

The County Auditor's Office has prescribed procedures that prohibit credit card transaction reversals/voids. Prior to taking a credit card payment, the amount being charged to the credit card should be checked to ensure that it is accurate. If after the payment has been processed, it is determined that the credit card transaction amount is incorrect, then the difference should be treated as an overpayment. A refund request must be submitted to the County Auditor's Office.

Failure to ensure that credit card transaction reversals/voids are prohibited may result in the loss of County funds.

Recommendation:

Management should ensure that credit card transaction reversals/voids are prohibited. If a refund is due to the payer, it must be processed as a refund request and submitted to the County Auditor's Office for approval. In addition, the County Clerk's Office should seek payment from the customer. If a payment is not received, indemnification should be requested from Commissioners Court for the shortage.

Observation No. 2:

We noted that 13 of 139 randomly selected receipts contained errors in the allocation of fines, fees, and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. According to the County Clerk's Office Internal Auditor, the adjustments are still being reviewed to determine if an adjustment will be made.

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.

HIDALGO COUNTY DISTRICT JUDGES

- Staff should ensure that adjustments are entered in *Odyssey* within three days of notification.

Observation No. 3:

We noted that 5 of 139 randomly selected receipts were not assessed Time Payment and/or Scofflaw fees (see Exhibit B). According to the County Clerk's Office Internal Auditor, the *Iplow* system is used to track payment due dates and to determine when the Time payment and Scofflaw fees are due. When a payment is received, clerks are instructed to confirm with *Iplow* if Time Payment or Scofflaw fees are due. If fees are due, the fees are then assessed in *Odyssey* before receipting the payment. The fees were not collected, in error.

Pursuant to Local Government Code §133.103, a person convicted of an offense must pay a fee of \$25 (Time Payment) 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.

Pursuant to Transportation Code §502.010 (f), the scofflaw fee of \$20.00 may be imposed to 1) a person who fails to pay a fine, fee, or tax to the county by the date in which the fine, fee, or tax is due or 2) a person who fails to appear in connection with a complaint, citation, information, or indictment in a court in which a criminal proceeding is pending against the owner. In this section, a fine fee or tax is considered past due if it is unpaid 90 or more days after the date it is due.

Failure to ensure the fees are properly collected may result in the loss of County revenue. 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 develop and implement formal procedures to ensure that the fees are properly collected.

Please provide a written management response to the observations noted above by September 26, 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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Exhibit A and Exhibit B

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

HIDALGO COUNTY DISTRICT JUDGES

Hidalgo County Clerk
 Schedule of Adjustments
 For the Month Ended July 31, 2019

Based on the type of offense, ADDC and STF should not be assessed.

Receipt	Date	Cause #	Offense Date	Charge Description	Displ/Judgment Date	Received A	ADDC	DA	DEL	JSF	MVF	OMNIC	OMNIS	OMNIV	SCOF	STF	STF	TP	TPCO	TPST
COL-2019-13220	7/18/2019	CR-19-06874-C	10/19/2018	DRIVING W/LIC INV W/PREV	7/18/2019	300.00	3.00			4.00	0.10					30.00				
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).																				
Receipt	Date	Cause #	Offense Date	Charge Description	Displ/Judgment Date	Received A	ADDC	DA	DEL	JSF	MVF	OMNIC	OMNIS	OMNIV	SCOF	STF	STF	TP	TPCO	TPST
COL-2019-12327	7/9/2019	CR-18-12592-E	7/28/2018	Theft Prop < \$100 w/ Prev Co	6/13/2019	259.00				4.00										
COL-2019-13923	7/31/2019	CR-18-09484-A	11/16/2017	DEADLY CONDUCT	7/31/2019	300.00				4.00										
COL-2019-13297	7/19/2019	CR-18-04031-B	12/12/2017	RESIST ARREST SEARCH OR TR	7/16/2019	402.00				4.00										
COL-2019-12506	7/8/2019	CR-19-07042-B	4/11/2019	PROSTITUTION	6/12/2019	409.00				4.00										
COL-2019-13544	7/24/2019	CR-18-07963-E	5/2/2018	POSS MARIJ <2OZ	7/23/2019	200.00				2.50										
COL-2019-12269	7/13/2019	CR-18-09282-F	5/10/2018	POSS MARIJ <2OZ	5/16/2019	100.00				0.51										
COL-2019-13170	7/17/2019	CR-19-07914-E	5/7/2019	POSS CS PG 3 < 28G	7/17/2019	319.00				4.00										1.61
COL-2019-12298	7/13/2019	CR-18-11366-E	6/24/2018	POSS USE INHALE/INGEST VIO	4/24/2019	814.00				4.00		4.00	20.00							12.50
COL-2019-12250	7/12/2019	CR-19-04758-B	2/25/2019	THEFT PROP >=\$100-\$750	5/15/2019	586		25.00		4.00										12.50
COL-2019-12953	7/15/2019	CR-19-05947-F	10/11/2018	ACCIDENT INVOLVING DAMA	5/16/2019	1,021.10	3.00	25.00		4.00	0.10					30	2.50	10.00	10.00	12.50

Based on judgment date, if cases were referred to Omnibase, Omni Fees could have been assessed. 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 defendant is convicted (and has not simply been placed on deferred adjudication).

Receipt	Date	Cause #	Offense Date	Charge Description	Displ/Judgment Date	Received A	ADDC	DA	DEL	JSF	MVF	OMNIC	OMNIS	OMNIV	SCOF	STF	STF	TP	TPCO	TPST
COL-2019-13106	7/17/2019	CR-18-15512-A	9/11/2018	POSS MARIJ <2OZ	5/7/2019	200.00				2.32										7.24
COL-2019-13616	7/25/2019	CR-16-14856-H	9/27/2016	HARASSMENT	5/16/2019	400.00				4.00										12.50
Based on the type of offense, MVF should be assessed.																				
Receipt	Date	Cause #	Offense Date	Charge Description	Displ/Judgment Date	Received A	ADDC	DA	DEL	JSF	MVF	OMNIC	OMNIS	OMNIV	SCOF	STF	STF	TP	TPC	TPS
COL-2019-12753	7/11/2019	CR-15-01057-C	9/6/2014	DRIVING WHILE INTOXICATEI	2/23/2015	1154	3.00	25.00		4.00	4.00	4.00	20.00	6.00		30.00	2.50	10.00	10.00	12.50

Hidalgo County Clerk
 Schedule of Adjustments
 For the Month Ended July 31, 2019

Based on judgment date, Scoffiaw Fee should have been assessed. Please provide a reason why fee was not assessed.

Receipt	Date	Cause #	Offense Date	Charge	Offense Description	Plea Date	Disp/Judgment Date	Received A	ADDC	DA	DEL	JSF	MVF	OMNIC	OMNIS	OMNIV	SCOF	STF	STFF	TP	TPCO	TPST	
COL-2019-12186	7/2/2019	CR-18-10374-A	6/11/2018	POSS CS PG 3 < 28G	PENDING-PTD	4/16/2019	4/16/2019	100.00	-	-	-	-	-	-	-	-	-	-	-	-	0.91	3.66	4.57
COL-2019-13798	7/29/2019	CR-18-10594-A	6/9/2018	POSS MARIJ <20Z	PENDING-PTD	4/16/2019	4/16/2019	240.00	-	-	-	-	-	-	-	-	-	-	-	-	2.50	10.00	12.50
COL-2019-13564	7/25/2019	CR-18-11552-A	6/14/2018	THEFT PROP >=\$100-<\$750	CONVICTED	3/8/2019	3/8/2019	845.50	-	-	-	4.00	-	-	-	-	-	-	-	-	2.50	10.00	12.50
COL-2019-12827	7/12/2019	CR-18-15982-A	4/12/2018	POSS MARIJ <20Z	DEFERRED	3/8/2019	1/17/2019	702	-	25.00	-	4.00	-	-	-	-	-	-	-	-	2.50	10.00	12.50

Based on judgment date TP should have been assessed.

Receipt	Date	Cause #	Offense Date	Charge	Offense Description	Disp/Judgment Date	TOTAL	ADDC	DA	JSF	MVF	OMNIC	OMNIS	OMNIV	STF	TP	TPC	TPS
COL-2019-13396	7/22/2019	CR-18-08401-E	3/26/2018	POSS MARIJ >20Z<=40Z	PTD	6/20/2019	723.00	-	-	-	-	-	-	-	-	-	-	-

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



September 9, 2019

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

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

Dear Mr. Guajardo:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 114TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 215TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312TH D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 313TH D.C. L. KENO VASQUEZ JUDGE, 311TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENE R. BETANCOURT JUDGE, 441TH D.C. JUDGE, 444TH 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.
- Verified that the number of civil cases and motions were correctly reported on the *Monthly Report*.

Conclusion:

Collections for the month of July 2019 totaled \$192,719.93. 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 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

HIDALGO COUNTY DISTRICT JUDGES

LUS M. SNGLETERRY
JUDGE, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 405TH D.C.

RENEE R. BETANCOURT
JUDGE, 441TH 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

August 26, 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 July 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 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 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. SNOLETERRY
JUDGE, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 315TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 459TH D.C.

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

JAMIE TIJERINA
JUDGE, 441ST D.C.

Conclusion:

Collections for the month of July 2019 totaled \$13,219.00. 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,



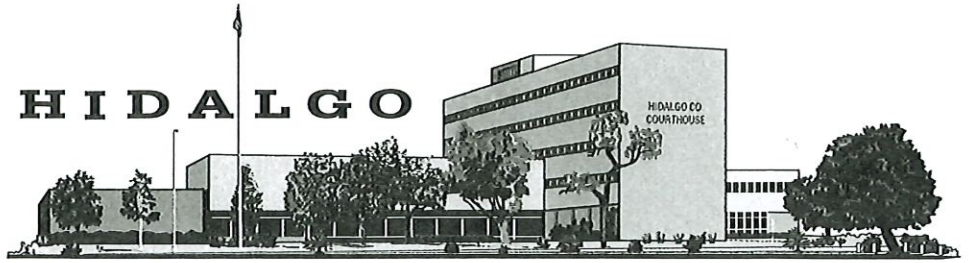
Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY JUDGE, 82 ND D.C.	fernando Mancias JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C.	LETICIA LOPEZ JUDGE, 383 TH D.C.	L. KENO VASQUEZ JUDGE, 383 TH D.C.	ISRAEL RAMON, JR. JUDGE, 435 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	JAI ME TIERNA JUDGE, 444 TH D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

September 3, 2019

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

Re: *Monthly Fees Report* for July 2019

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly 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 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 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. SNGLETERRY
JUDGE, 32nd D.C.

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 205th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 372nd D.C.

NOE GONZALEZ
JUDGE, 376th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383rd D.C.

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

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

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

JUDGE, 444th D.C.

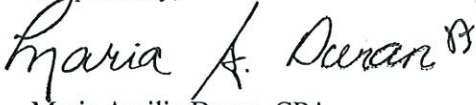
Ms. Yvonne Ramon
September 3, 2019
Page 2 of 2

Conclusion:

Collections for the month of July 2019 totaled \$112.60. 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 24th D.C.

MARLA CUELLAR
JUDGE, 215th D.C.

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

NOE GONZALEZ
JUDGE, 315th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 351st D.C.

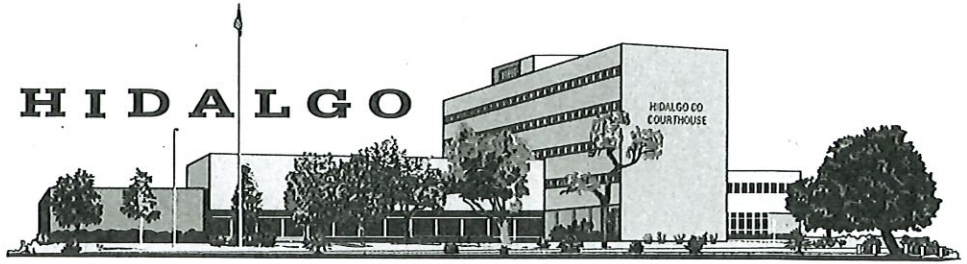
L. KENO VASQUEZ
JUDGE, 318th D.C.

ISRAEL RAMON, JR.
JUDGE, 432nd D.C.

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

JUDGE, 444th D.C.

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

September 12, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 85TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 393RD D.C.

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

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

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

YSMAEL D. FONSECA
JUDGE, 464TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- 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 July 2019 totaled \$75,599.94. 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 32 of 627 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), May 2019 (41), and June 2019 (32) are pending to be completed. According to the Court Coordinator, 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.

HIDALGO COUNTY DISTRICT JUDGES

- 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 July 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 2 of 22 Close-out Reports were submitted to the County Treasurer’s Office 5 and 10 days after the bank deposit was made. According to the Court Coordinator, they were not submitted on a daily basis since they were not able to send e-mails to the County Treasurer’s Office.

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

HIDALGO COUNTY DISTRICT JUDGES

and the collections are deposited to the County's General Fund bank account, the Close-out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

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

Recommendation:

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

Observation No. 5:

We randomly selected 10 of 68 *Scofflaw Release Forms* for the month of July 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. In addition, some *Scofflaw Release Forms* did not contain any information entered by the Court.
6. The Judge's signature was missing when outstanding amounts were lowered.
7. The court order/judgment was not scanned and entered in *Odyssey*.
8. The case disposition did not agree to the disposition entered on the *Scofflaw Release Forms*.
9. The copy of the evidence that the jail time credit was completed was not attached to the *Scofflaw Release Form* (i.e., letter or receipt from jail facility).

According to the Court Coordinator, the scofflaw procedures were not followed due to Judge's preference when signing *Scofflaw Release Forms*.

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 motion/order to dismiss form must be scanned and entered in *Odyssey*.
- i. The court order/judgment must be scanned and entered in *Odyssey*.
- j. A copy of the evidence that the jail time credit was completed must be attached to the *Scofflaw Release Form*.
- k. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.

HIDALGO COUNTY DISTRICT JUDGES

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 Forms* are 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 September 20, 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 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

HIDALGO COUNTY DISTRICT JUDGES

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

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

City: WESLACO, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2019-03554</u> THRU <u>JP11-2019-04172</u>	\$ <u>75,599.94</u> X 0-A ✓
LESS: COST ON DEPOSIT		- X 7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		- X 7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>75,599.94</u> X 3 ✓
		\$ <u>75,499.94</u>
Less: Total amount of remittances to County Treasurer (From Part II)		<u>76,011.94</u> (A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>75,599.94</u> \$ <u>(412.00)</u> X 4-H <u>- (100.00)</u> \$ <u>21</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 75,599.94	B1 ✓
Add: Previous Month's Bond Overtransfer <i>May 2016 & June 2016</i>	412.00	E x B ✓
Add: HCSO Monthly "D" Collections Report		
	<u>76,011.94</u> (A)	
Total Remittances Made to County Treasurer	\$ <u>75,599.94</u>	

PREPARED BY: Luna Sustaita DATE: 8/2/19

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature] DATE: 8/2/2019
JUSTICE OF THE PEACE DATE: 8/5/19

X2

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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	\$ 22,171.00
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	51.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (i)		1100-207-20-000-028-0-000	137.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (e)		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	2.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,294.43
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	426.47
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,725.91
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	878.00
Motor Vehicle Adm. Fee (\$10-\$20) (Miscellaneous 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	60.00
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	1,020.50
Deferred Disposition		C.C.P. Art. 45.051	7,000.50		1,020.50
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	255.88
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-061-000-0-000	655.56
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	120.00
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	2,779.13
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	397.64
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (____\$.25, ____\$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	17,167.16
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Management Institute of Texas Fund (\$.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	750.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,495.61
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	4,705.51
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,288.18
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	37.50
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-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	838.96
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	33.26
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,250.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	397.64
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	0
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	625.00
ARREST/WARRANT FEES: STATE					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,168.85
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	5.67
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	50.00
Constable Fees:				1100-342-10-291-000-0-000	6,004.13
Precinct #1				1100-342-10-292-000-0-000	5.00
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-007-0-000	-
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-007-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	-
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase (\$6)				1100-202-00-061-019-0-000	-
Delinquent Attorney Fee		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,168.25
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	3,125.00		
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)	10.00		
Autopsy Fees			-		
Writ Filing Fee (\$5 per page)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	8.75		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	5.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (e)4	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	424.20
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	184.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	37.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 08/21/2019

Handwritten notes and signatures on the right side of the page, including "X1", "X2", "B1", "XB", and "X3-A".

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 75,597.94

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

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

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

What happened to birth certificate numbers 50691, 50761, 50771, and 50791?

What happened to death certificate numbers 6795, 6798, 6803, 6804, 6805, 6809, and 6810?

What birth certificate number was assigned to receipt number JP11-2019-03811?

What death certificate number was assigned to receipt number JP11-2019-03754?

Receipt	Cause #	Date	Offense	Det	CCC	CHS	CHSIP	CMIT	CO	CSFSZ	CVCA	DD	DISR	DPS	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	NOARRREST	SCOF	SIFC	SIFS	STF	SV50	TP	TPDC	TPDS	TPST	UTFC	WARr	WFCNST1	TOTAL
JP11-2019-03609	01-69610-TR	7/2/19	12/1/01 SIGN			17.00	3.00	-	0.5	25.00	-	15	-	5.0	-	5	0.5	2	4.00	-	2	-	20.00	-	-	25	-	-	-	-	-	3	-	-	127.00
DISREGARD STOP																																			
JP11-2019-04071	11-102736-TR	7/26/19	2/21/11 MPH/65 MPH			40.00	3.00	1.00	-	21.90	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2	0.1	-	0.60	5.4	30	-	-	-	-	-	3	-	-	122.00
SPEEDING- 75																																			
FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY																																			
JP11-2019-03853	TR17-1048-111	7/15/19	2/22/16 RESPONSIBILITY			40.00	3.00	1.00	-	20.00	-	-	-	5	-	2.00	-	-	4.00	4.00	2	-	0.60	5.4	-	-	-	1	1	-	-	-	-	-	89.00
SPEEDING-																																			
JP11-2019-03929	TR18-7398-111	7/18/19	11/12/18 SCHOOL ZONE			40.00	3.00	1.00	-	25	-	-	-	5	-	2.00	-	-	4.00	4.00	2	0.1	-	0.60	5.4	30	-	-	1	1	-	3	-	-	127.10

Based on appear by date, SCOF \$20 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.

JP11-2019-04148	T14-73056S	7/31/19	10/27/14 MPH/30 MPH			40.00	3.00	1.00	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2	0.1	-	0.60	5.4	30	-	-	1	1	-	3	-	-	102.10
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Based on offense type, MVF \$0.10 should have been assessed.

JP11-2019-03997	T10-29116S	7/23/19	5/1/10 UNLICENSED			10.37	0.78	0.26	-	138.0	-	-	-	1.3	-	0.52	-	-	1.04	1.04	2	-	5.17	0.16	1.4	-	2.5	10	-	12.5	-	-	12.96	-	200.00
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Based on offense type, SCOF \$20 should not have been assessed.

JP11-2019-03813	T12-35546S	7/12/19	6/1/12 UNLICENSED			40.00	3.00	1.00	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2	-	20.00	0.60	5.4	-	-	-	-	-	-	-	50.00	-	137.00
JP11-2019-03742	TR19-4911-111	7/9/19	6/3/19 NO CDL			40.00	3.00	1.00	-	21.00	-	-	-	5	-	2.00	-	-	4.00	4.00	2	-	0.60	5.4	-	-	1	1	-	-	-	-	-	-	90.00

Based on offense type, SCOF \$20 should not have been assessed.

JP11-2019-03879	T13-81766S	7/16/19	11/18/13 LEFT ROW (TURNING			40.00	3.00	1.00	-	-	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2	0.1	-	20.00	0.60	5.4	30	-	-	-	-	3	-	-	175.00
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Based on offense type, SCOF \$20 should not have been assessed.

JP11-2019-04195	HC13-0686S	7/25/19	4/23/13 CHECK			22.96	1.72	0.57	-	-	-	-	-	-	-	1.15	-	-	2.29	2.29	4	-	11.47	0.34	3.1	-	-	-	-	-	-	-	-	-	49.89
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Based on offense type, STF \$30 and UTFC \$3 should not have been assessed.

JP11-2019-03792	T14-24656S	7/11/19	3/24/14 CDL(#)			40.00	3.00	1.00	-	32.90	-	-	-	5.0	-	2.00	-	-	4.00	4.00	2	0.1	-	20.00	0.60	5.4	30	-	-	1	1	-	3	-	-	155.00
JP11-2019-03606	TR18-4392-111	7/2/19	6/24/18 Warning Device			40.00	3.00	1.00	-	127.9	-	-	-	5	-	2.00	-	-	4.00	4.00	2	0.1	-	20.00	0.60	5.4	30	-	-	1	1	-	3	50.00	-	300.00
JP11-2019-03974	TR19-5365-111	7/22/19	6/27/19 Warning Device			40.00	3.00	1.00	-	52.90	-	-	-	5	-	2.00	-	-	4.00	4.00	2	0.1	-	0.60	5.4	30	-	-	1	1	-	3	-	-	155.00	

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

Receipt	Cause #	Date	Off Date	Charge Off Descript	CCC	CHS	CHSJ	CMIT	CO	CSFSZ	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	NOARREST	SCOF	SJFC	SJFS	STF	SV50	TP	TPDC	TPDS	TPWt	WFCONST1	TOTAL		
Based on offense type, STF \$30 and UTFEC \$3 should not have been assessed.																																	
Disregard																																	
JP11-2019-03937	TR19-5458-J11	7/19/19	6/27/19	Warning Device	40.00	3.00	1.00	52.90				5	2.00			4.00	4.00	2	0.1			0.60	5.4	30			1	1		3		155.00	
Based on offense type, STF \$30 and UTFEC \$3 should not have been assessed.																																	
JP11-2019-03984	CRNT19-0200-J11	7/22/19	6/8/19	Public Roadway	40.00	3.00	1.00	66.90				5	2.00			4.00	4.00	2	0.1			0.60	5.4	30			1	1		3		169.00	
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.																																	
JP11-2019-03845	CRNT19-0138-J11	7/15/19	4/5/19	undersized	40.00	3.00	1.00						2.00			4.00	4.00	2				0.60	5.4				1	1		5		69.00	
Transportation Code: Sec 545.414. RIDING IN OPEN BEDS; OFFENSE. Subsection (b) An offense under this section is a misdemeanor punishable by a fine of not less than \$25 or more than \$200.																																	
JP11-2019-04055	TR19-5414-J11	7/25/19	6/29/19	in Open Bed < 18	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1			0.60	5.4	30			1	1		3		102.10	
If case was dismissed, please scan Motion to Dismiss into case.																																	
OPERATION OF																																	
VEHICLE WITH																																	
JP11-2019-03801	TR19-4839-J11	7/12/19	6/3/19	EXPIRED LIC PLATE									20																			20.00	
OPERATION OF																																	
VEHICLE WITH																																	
JP11-2019-03885	TR19-6037-J11	7/16/19	7/12/19	EXPIRED LIC PLATE									20																			20.00	
NOARREST \$5 should have been charge, as per Luisa should have been DPS. Please assess fee to proper law enforcement agency.																																	
JP11-2019-03713	T14-7361GS	7/8/19	10/14/14	MPH/70 MPH	40.00	3.00	1.00	135					2.00			4.00	4.00	2	0.1			20.00	0.60	5.4	30			1	1		3	50.00	307.10
SPEEDING- 90																																	
Please verify disposition date.																																	
JP11-2019-04043	TR18-5260-J11	7/25/19	8/13/18	LIGHT-TRAFFICSI														2								2.5	10				27.00		
DISREGARD RED																																	
Please enter disposition date.																																	
EXPIRED LICENSE																																	
JP11-2019-03821	T15-3041GS	7/12/19	4/18/15	PLATES	40.00	3.00	1.00	33.00					2.00			4.00	4.00	2				20.00	0.60	5.4			1	1				122.00	
Driving While																																	
JP11-2019-04164	TR19-3759-J11	7/31/19	4/25/19	License Invalid-DL	40.00	3.00	1.00	85.90					2.00			4.00	4.00	2	0.1				0.60	5.4			1	1				155.00	
No Drivers License																																	
- When Unlic not																																	
JP11-2019-03872	TR19-5127-J11	7/16/19	6/18/19	CDL(#)	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4			1	1				69.10	
Speeding 10																																	
JP11-2019-03554	TR19-2515-J11	7/1/19	3/12/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		122.10
Speeding 10																																	
JP11-2019-04050	TR19-3137-J11	7/25/19	4/3/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		102.10
Speeding 10																																	
JP11-2019-03916	TR19-4447-J11	7/17/19	5/18/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		102.10
Speeding 10																																	
JP11-2019-03833	TR19-4808-J11	7/15/19	6/6/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		102.10
Speeding 10																																	
JP11-2019-03803	TR19-4939-J11	7/12/19	6/12/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		102.10
Speeding 10																																	
JP11-2019-03884	TR19-5010-J11	7/17/19	6/14/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		102.10
Speeding 10																																	
JP11-2019-03892	TR19-5123-J11	7/17/19	6/17/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		102.10
Speeding 10																																	
JP11-2019-03896	TR19-6015-J11	7/17/19	7/12/19	percent or more	40.00	3.00	1.00						2.00			4.00	4.00	2	0.1				0.60	5.4	30			1	1		3		102.10
Speeding 10																																	

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019
Observation No. 1	<p>We noted that 32 of 627 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), May 2019 (41), and June 2019 (33) are pending to be completed.</p>
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 July 2019
Observation No. 2	Properly completed copies of the May 2013 and August 2013 through July 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 July 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

September 12, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 133 RD D.C.	J.R. "BOBSY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 312 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 313 TH D.C.	L. KENO VASQUEZ JUDGE, 311 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	YSMAEL D. FONSECA JUDGE, 441 TH D.C.
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- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if all credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "Official Justice of the Peace Monthly Report" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$44,385.95. 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 509 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, there is insufficient time to verify that fines, fees, and court costs are applied correctly prior to receipting a payment.

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

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

Recommendation:

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

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

Observation No. 2:

Copies of the April 2014 through July 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 from *Odyssey* due to

HIDALGO COUNTY DISTRICT JUDGES

programming errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

We noted that 1 of 69 online credit card transaction was receipted 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 transaction was not receipted timely due to an oversight.

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

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

Recommendation:

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

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by September 20, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA,
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2019-02785</u> through <u>JP12-2019-03261</u>	\$ 44,385.95 ✓
LESS: COST ON DEPOSIT	0.00 - x7 ✓	x9-a,
ADD: COST ON DEPOSIT LIQUIDATED	0.00 - x7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ 44,385.95 x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	\$ 44,385.95 (A) ✓	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	\$ 0.00 -	x4-a7

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 44,385.95 B ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$ 0.00-	
Total Remittances Made to County Treasurer		\$ 44,385.95 (A) ✓

PREPARED BY: Jun J. Cardenas DATE: 8-2-19

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

[Signature]
JUSTICE OF THE PEACE

8-2-19
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 8-16-2019
[Signature]

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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 7,223.75
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	89.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 23.093 (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	789.29
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	254.96
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,040.36
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	296.91
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	74.23
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	576.59
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	534.70
Deferred Disposition		C.C.P. Art. 45.051	464.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	70.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	152.36
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	468.17
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	68.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,533.74
Traunacy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	223.61
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	371.14
Juvenile Crime and Delinquency Fund (___\$.25, ___\$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.57
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.72
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	10,388.28
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	62.16
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.29
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.07
Indigent Legal Services Fee-JP (\$6)	145	Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	870.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,557.31
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,019.79
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,354.88
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	491.39
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.43
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	340.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,450.00
Traunacy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	221.61
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)	145	GC 51.971 (a)		1100-207-20-000-076-0-000	725.00
ARREST /WARRANT FEES: STATE					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1282.00
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	18.42
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	3058.62
Precinct #2				1100-342-10-292-000-0-000	3,108.52
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DIO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	0.10
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	102.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,686.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	3,625.00		
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)	40.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	6.00		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121			-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)			-
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 44,385.95

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: EA 8.16.2019 DG
JA 8/19/19 AS 8/27/19

X1, X2

Schedule of Adjustments
for the Month Ended July 31, 2019

Receipt Cause #	Offense Date	Offense Description	Disposition Date	CCC	CHS	CHSP	CMIT	CO	CONSTI	CVCA	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SIFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WARR	WFCON	STI	WFDPS	Amount
12-2019-0551	7/19/2019	2/15/2001 DRIVER'S LICENSE FAIL TO DISPLAY	07/19/2019	17	3	-	62.75	-	15	5	5	5	0.25	2	-	2	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	185	
12-2019-0139	7/26/2019	9/6/2001 NO SAFETY BELT	07/26/2019	17	3	-	0.5	-	15	5	5	5	0.5	2	-	2	-	2	-	-	-	20	-	-	-	-	27	-	-	3	50	-	-	-	150		
12-2019-0058	7/22/2019	10/24/2012 (WHEN UNLICENSED) NO DRIVER'S LICENSE	07/22/2019	40	3	1	66	-	-	5	-	-	2	-	4	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	153	
12-2019-0956	7/11/2019	4/20/2015 SAFETY BELT PASSENGER NOT SECURED BY A	05/22/2015	40	3	1	50	-	-	5	-	-	2	-	4	4	4	2	-	-	-	20	0.6	5.4	-	30	-	1	1	3	-	-	-	-	172		
12-2019-2526	7/31/2019	5/10/2008 NO SAFETY BELT DISPLAY EXPIRED LICENSE PLATES	07/31/2019	40	3	1	-	-	-	5	-	-	2	-	4	4	4	2	-	-	-	20	0.6	5.4	-	30	-	-	-	3	-	50	-	-	170		
12-2019-2615	7/31/2019	7/26/2014 LICENSE PLATES No Drivers License -	07/31/2019	40	3	1	-	-	-	-	-	-	2	-	4	4	4	2	-	4	20	6	20	0.6	5.4	5	-	1	1	-	50	-	-	-	169		
12-2019-1160	7/26/2019	7/13/2018 CDL(H) When Unlicensed not	07/26/2019	40	3	1	-	-	-	-	-	-	2	-	4	4	4	2	0.1	-	-	20	0.6	5.4	-	-	-	1	1	-	-	-	-	-	89.1		
12-2019-0077	7/24/2019	6/5/2019 Clearance Passing with Unsafe	7/24/2019	40	3	1	-	5	-	-	-	-	2	-	4	4	4	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	-	102.1			

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019- J.P. Pct. 1, PL. 2
Observation No. 1	<p>We noted that 8 of 509 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.</p>
Recommendation #	<p>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:</p> <ul style="list-style-type: none"> • 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 July 2019- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 through July 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:	

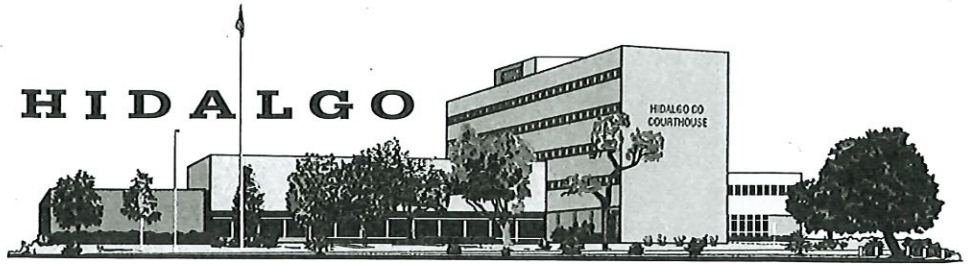
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				
6.				

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

August 28, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 205TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 437TH D.C.

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

JAIMÉ TUERNA
JUDGE, 414TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$97,505.03. 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 15 of 786 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), May 2019 (1), and June 2019 (12) 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.

HIDALGO COUNTY DISTRICT JUDGES

- 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 July 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 July 2019 *Monthly Report* was submitted to the County Auditor’s Office 7 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.

HIDALGO COUNTY DISTRICT JUDGES

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 September 13, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #'s) JP21-2019-05051⁴ THRU JP21-2019-05813⁴ \$ 97,505.03 ✓
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) \$ 97,505.03 X3

Less: Total amount of remittances to County Treasurer (From Part II) 97505.03 ✓
97,505.13

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 0.00
(-0.10) X4-a7 4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 97,505.13	97505.03 ✓ B1
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ 97,505.13	97505.03 (A)

PREPARED BY: OFELIA ORTIZ FLORES OF

DATE: 8-7-19

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: Jan 8. 20. 2019

8/7/19

Bobby Contreras
JUSTICE OF THE PEACE

8/7/19
DATE

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	\$ 38,449.34
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		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)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,080.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	356.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,428.00
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 (e)		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	730.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimal Fee for Exp. Dir., Exp Insp, Cert, Exp Mr Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	180.00
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	50.00
Deferred Disposition		C.C.P. Art. 45.051	\$ -		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 50.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	213.60
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	486.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	32.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,460.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	350.00
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 (\$2.5, \$5.0)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (e) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (e) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,308.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee- JP (\$6)	365	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,190.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,860.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,424.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,920.40
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	709.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022(GC)		1100-207-20-000-061-0-000	23.40
Safety Seat Violation Fee (\$0.15) (as 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	160.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,650.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	351.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	365	GC 51.971 (a)		1100-207-20-000-076-0-000	1,825.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1790.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	0.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	45.00
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	4085.00
Precinct #4				1100-342-10-293-000-0-000	150.00
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Code Enforcement Precinct #2				1100-342-20-060-001-0-000	-
Due to Others				1100-342-10-060-004-0-000	-
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (e) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	166.00
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	48.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,269.04
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	\$ -	1100-341-10-060-001-0-000	-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	9,125.00		
Landlord & Tenant Eviction Filing Fee (Forecible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee (\$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)	90.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(g)	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	44.00

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: *eu 8.20.2019*
7/27/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ ~~97,515.03~~

97505.03

X1, X2

Schedule of Adjustments For the Month Ended July 31, 2019

Receipt #	Cause #	Date	Charge	Offense Description	AA#	CCC	CHS	CHSP	CMIT	CO	CSFSZ	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	SOF	STF	TPDC	TPDS	UTFC	WARr	WPCONST2	WFDPS	Received Amount										
JP21-2019-05847	CR-4551-12-21	7/16/2019	NO SAFETY BELT			40	3	1	50				75.03	5			2		4	4	2	0.1	4	20	6	20	0.6	5.4		30			3		50		325.13											
<i>DPRE was under assessed, in addition, TPDC should be assessed.</i>																																																
JP21-2019-05807	CR-2789-14-21	7/31/2019	EXPIRED MOTOR VEHICLE INSPECTION			40	3	1	55				61.5				1		4	4	2		4	20	6	20	0.6	5.4		30		1	3				266.5											
<i>LTE should be assessed.</i>																																																
JP21-2019-05334	TR16-1304-J21	7/15/2019	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)						30																													30										
JP21-2019-05073	TR19-1931-J21	7/1/2019	Speeding 10 percent or more above posted speed limit						54																													54										
JP21-2019-05673	TR19-4237-J21	7/16/2019	Speeding 10 percent or more above posted speed limit						45																													45										
<i>Alcohol awareness fee should NOT be assessed, in addition, delinquent was under assessed \$2.31.</i>																																																
JP21-2019-05720	TR16-5921-J21	7/29/2019	POSSESSION OR DELIVERY OF DRUG PARAPHERNALIA			10	40	3	1	300			116.7		5		2		4	4	2					20	0.6	5.4				1	1					515.7										
<i>Based on the disposition date, time payment should be assessed.</i>																																																
JP21-2019-05079	CR-2789-0060-J21	7/2/2019	Assault - physical contact (Class C)			40	3	1	629								2		4	4	2						0.6	5.4		5	1						698											
<i>Based on offense, child safety seats should NOT be assessed.</i>																																																
JP21-2019-05503	TR19-4582-J21	7/22/2019	Equipment Violation - Tires (Tread 2/32)			40	3	1	102	25					5		2		4	4	2	0.1					0.6	5.4		30	1	1	3				229.1											
<i>Based on offense, MVF should be assessed.</i>																																																
JP21-2019-05609	TR19-4776-J21	7/26/2019	Defective Brakes			40	3	1	100						5		2		4	4	2						0.6	5.4		30	1	1	3				202											
JP21-2019-05710	TR19-4780-J21	7/29/2019	Defective Brakes			40	3	1	100						5		2		4	4	2						0.6	5.4		30	1	1	3				202											
<i>Delinquent was over assessed \$11.72.</i>																																																
JP21-2019-05678	CR-2275-99-IP-2/1	7/26/2019	DISPLAY EXPIRED LICENSE PLATES			17	3		15.22			15	50.78	5		5		0.25	1		2					20											35	169.25										
<i>Delinquent was over assessed \$11.31.</i>																																																
JP21-2019-05676	CR-2274-99-IP-2/1	7/26/2019	NO DRIVERS LICENSE (WHEN UNLICENSED)			17	3		11.02			15	48.98	5		5		0.25	1		2					20											35	166.25										
<i>Delinquent was over assessed \$11.54.</i>																																																
JP21-2019-05179	CR-2469-08-21	7/8/2019	NO SAFETY BELT			40	3	1					66	5		2			4	4	2					20	0.6	5.4		30		3		50			236											
<i>Delinquent was under assessed \$11.54.</i>																																																
JP21-2019-05553	TR18-0626-J21	7/22/2019	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)			40	3	1	52.9				42.57		5		2		4	4	2					20	0.6	5.4			1	1	50				234.47											
<i>Delinquent was over assessed \$35.77.</i>																																																
JP21-2019-05178	CR-2468-08-21	7/8/2019	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 65 MPH/30 MPH			40	3	1					97.5	5		2			4	4	2					20	0.6	5.4		30		3		50			367.5											

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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019- J.P. Pct. 2, PL. 1
Observation No. 1	<p>We noted that 15 of 786 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), May 2019 (1), and June 2019 (12) are pending to be completed.</p>
Recommendation #	<p>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:</p> <ul style="list-style-type: none"> • 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 July 2019- J.P. Pct. 2, PL. 1
Observation No. 2	Copies of the June 2014 through August 2014 and April 2015 through July 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:	

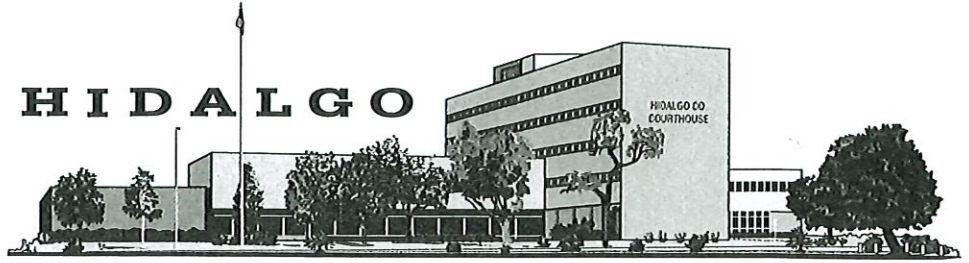
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

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 26, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 42ND D.C.

FERJANDO MANCIAS
JUDGE, 43RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

L. KENO VASQUEZ
JUDGE, 383RD D.C.

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

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

JAIME TIJERINA
JUDGE, 443RD D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$156,750.95. 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 16 of 1007 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), May 2019 (12), and June 2019 (7) are pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

Copies of the January 2015 through July 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 20 of 22 days were deposited at the bank 2 to 7 days after collections were receipted. According to the Court Coordinator, deposits are not made timely daily due to limited staff and a heavy workload.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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 September 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 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

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 83RD D.C.

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JUDGE, 131TH D.C.

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JUDGE, 433RD D.C.

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

JAI ME TIJERNA
JUDGE, 444TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-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) <u>JP22-2019-06128-2019</u> THRU <u>JP22-2019-07112</u>	\$ 156,750.95 ✓
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)	\$ 156,750.95 x3 ✓	
Less: Total amount of remittances to County Treasurer (From Part II)	\$ 157,100.95 (A)	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	\$ <u>(350.00)</u> x4-a ✓	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 156,750.95 B1 ✓	
Add: Previous Month's Bond Overtransfer <u>Oct 2016</u>	50.00 Ex.B ✓	
Add: HCSO Monthly "D" Collections Report <u>July 2016</u>	300.00 \$0.00 x4-b ✓	
Total Remittances Made to the County Treasurer	\$ <u>157,100.95</u> (A)	
	\$ 156,750.95	

PREPARED BY: [Signature]

DATE: 8-1-19

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 8-20-2019

4/21/2019
8/23/19



8-1-19
DATE

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

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		1200-351-10-064-000-0-000	\$ 53,681.84
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	425.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	375.00
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	199.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,755.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	579.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,336.00
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	1,170.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimal Fee for Exp. DLs; Exp. Exp. 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	1,447.90
Deferred Disposition		C.C.P. Art. 45.051	1,347.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	100.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	347.40
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	846.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	60.00
Failure to Appear (\$4)		TRC 705.006/TRC 705.007(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	3,420.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	566.00
Truancy Court Cost (\$50)		Fam. Code 65.107 (e), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (h)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23,262.00
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP (\$6)	347	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,082.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.031		1100-207-20-000-035-0-000	8,400.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,316.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,122.60
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,154.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022AGC		1100-207-20-000-061-0-000	38.50
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 705.006/TRC 705.007(d)(2)		1100-207-20-000-066-0-000	180.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	3,470.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	566.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	347	GC 51.971 (a)		1100-207-20-000-076-0-000	1,735.00
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-019-0-000	2,710.00
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 Comprollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	50.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	25,380.00
Precinct #3				1100-342-10-293-000-0-000	75.00
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	95.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 705.006/TRC 706.007(d)(2)		1100-202-00-064-019-0-000	54.00
Delinquent Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	5,749.31
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,910.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	8,650.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	180.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	60.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	20.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 156,750.95

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 08/20/2019**

Handwritten signatures and dates:
08/20/19
08/22/19

Handwritten: 17 X, X2

JUSTICE OF THE PEACE JAMIE WILHOZ
 Schedule of Adjustments
 For the Month Ended July 31, 2019

Receipt Cause #	Date	Offense Date	Description	CCC	CHS	CHSIP	CO	CONSTZ	CRF	DEL	DPS	DPSR	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SAF	SCOF	SJFC	SJFS	STF	TPDC	UTFC	WFPREC22	Received Amount		
Charge Offense																															
Based on offense, MVF should NOT be assessed.																															
JP22-2019- CR4765-06591	10-2	7/17/2019	8/19/2010 NO SAFETY BELT	40	3	1	50	-	-	66.03	5	-	2	4	4	2	0.1	-	-	-	-	20	0.6	5.4	30	-	3	50	286.13		
Based on offense, MVF should be assessed.																															
JP22-2019- CR2888-06591	11-2	7/9/2019	4/28/2011 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		
JP22-2019- CR0519-06318	13-2	7/8/2019	1/10/2013 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 offense, MVF should be assessed.																															
JP22-2019- CR2889-06592	11-2	7/9/2019	4/28/2011 INVALID DRIVING WHILE LICENSE	40	3	1	66	-	-	54.9	5	-	2	4	4	2	-	4	20	6	-	20	0.6	5.4	-	-	-	-	237.9		
JP22-2019- CR5655-06857	11-2	7/25/2019	10/29/2011 (WHEN UNLICENSED) NO DRIVERS LICENSE	40	3	1	166	-	-	90.9	5	-	2	4	4	2	-	-	-	-	-	20	0.6	5.4	-	-	50	393.9			
JP22-2019- TR19-2826-06438	J22	7/11/2019	2/16/2019 license Invalid CDL (unauthorized)	40	3	1	134.9	-	-	-	-	5	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	1	1	-	203.9		
JP22-2019- TR19-6473-06586	J22	7/17/2019	7/16/2019 License No Commercial Drivers	40	3	1	101	-	-	-	-	5	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	1	1	-	170		
LTF should be assessed.																															
JP22-2019- TR18-7622-06853	J22	7/25/2019	10/4/2018 limit Speeding 10 percent or more above posted speed	-	-	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48		
JP22-2019- TR19-2748-06284	J22	7/5/2019	2/28/2019 Without Safety Back so as to interfere or	-	-	-	99.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99.9		
Based on offense, child safety school-zone fee should be assessed.																															
JP22-2019- TR19-3896-06671	J22	7/22/2019	4/2/2019 Stopped for School Bus Fail to Stop/Remain	40	3	1	-	-	-	-	-	-	2	4	4	2	0.1	-	-	-	5	-	0.6	5.4	30	1	1	3	102.1		
Enter the disposition date.																															
JP22-2019- CRNT19-06713	J22	7/22/2019	5/10/2019 Passenger Open Container in Vehicle -	40	3	1	200	-	-	-	-	5	2	4	4	2	-	-	-	-	-	-	0.5	5.4	-	1	1	-	269		
JP22-2019- TR19-6689-06737	J22	7/23/2019	2/21/2019 Defective Stop Lamp (#) Speeding 10 percent or more above posted speed	40	3	1	147.9	-	-	-	-	5	2	4	4	2	0.1	-	-	-	-	-	0.6	5.4	30	1	1	3	250		
JP22-2019- TR18-6406-06655	J22	7/19/2019	8/25/2018 limit more above posted speed	40	3	1	66	-	-	56.43	-	5	2	4	4	2	0.1	-	-	-	-	20	0.6	5.4	30	1	1	3	244.53		
County fine and CRF should be split 50% each. In addition, delinquent was under assessed \$0.18.																															
JP22-2019- TR18-5495-06268	J22	7/5/2019	4/27/2018 SECURED BY" SAFETY SEAT SYS CHILD PASS CHILD&H-8 UNLESS TALLER THAN 4'9 NOT	40	3	1	13.27	-	-	12.5	44.13	-	5	2	4	4	2	0.1	-	-	-	-	20	0.6	5.4	30	1	1	3	192	
Delinquent was over assessed \$15.21.																															
JP22-2019- TR16-0644-06424	J22	7/10/2019	2/8/2016 Unlicensed not CDL(#)	40	3	1	-	5	-	46.5	-	-	2	4	4	2	0.1	-	-	-	-	20	0.6	5.4	-	1	1	-	135.5		
Delinquent was under assessed \$0.05.																															
JP22-2019- TR18-6224-06757	J22	7/23/2019	8/13/2018 RESPONSIBILITY (#) FAIL TO MAINTAIN FINANCIAL	40	3	1	175.2	-	-	79.2	-	5	2	4	4	2	-	-	-	-	-	20	0.6	5.4	-	1	1	-	343.4		

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	<u>50.00</u>

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019 JP Pct. 2, PL. 2
Observation No. 1	We noted that 16 of 1007 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), May 2019 (12), and June 2019 (7) are pending to be completed.
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 July 2019 JP Pct. 2, PL. 2
Observation No. 2	Copies of the January 2015 through July 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 July 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:	

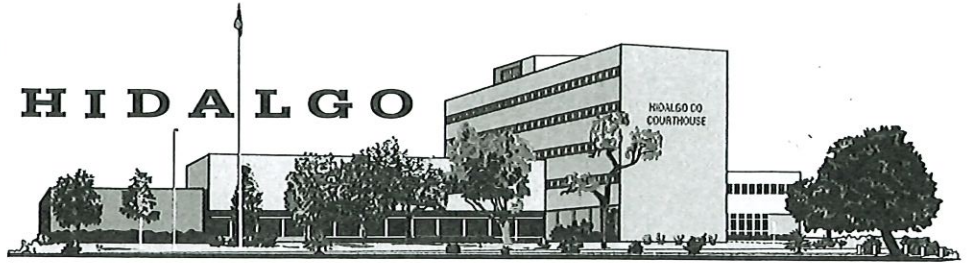
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

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 27, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 89 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 135 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO VASQUEZ JUDGE, 311 TH D.C.	ISRAEL RAMON, JR. JUDGE, 432 ND D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAIME TIJERINA JUDGE, 464 TH D.C.
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- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "Official Justice of the Peace Monthly Report" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$134,076.10. 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 22 of 1,051 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 July 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.

HIDALGO COUNTY DISTRICT JUDGES

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 216 online credit card transactions were receipted 4 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 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 July 2019 *Monthly Report* was submitted to the County Auditor's Office 10 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.

Observation No. 5:

We noted that collections for 8 of 22 days were deposited at the bank 2 days after collections were receipted. According to the Court Coordinator, collections were not deposited timely due to limited staff.

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.

HIDALGO COUNTY DISTRICT JUDGES

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.

Please provide written management responses and action plans for the observations noted above using the attached Action Plan Forms by September 13, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

**Received
Auditor's Office**

2019 AUG 15 PM 9:50

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-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) <u>JP31-2019-06917</u> ⁴	THRU	<u>JP31-2019-07904</u> ⁰⁷⁹⁰⁹		<u>\$ 134,076.10</u> ^v <i>x9-a1</i>
LESS: COST ON DEPOSIT				<u>0.00</u> -	<i>x7</i> ✓
ADD: COST ON DEPOSIT LIQUIDATED				<u>0.00</u> -	<i>x7</i> ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			<u>\$ 134,076.10</u>	<i>x3</i> ✓
	Less: Total amount of remittances to County Treasurer (From Part II)			<u>\$ 134,076.10</u>	(A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>0.00</u>	<i>x4-a14</i>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 134,076.10	<i>Biv</i>
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	<u>\$ 134,076.10</u>	(A)

PREPARED BY: Debra Gonzalez ^{*DG*} DATE PREPARED: 8/1/2019 16:51

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

[Signature]
JUSTICE OF THE PEACE

8-9-2019
DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 1/17

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: *8-21-2019*
J.C. / 8/26/19

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	\$ 39,885.22
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	566.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	701.42
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educa. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,747.72
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	581.58
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,326.30
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	330.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	82.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,180.80
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. Dt.; Exp. Insp. Cert.; Exp. Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-065-000-0-000	1,326.70
Deferred Disposition		C.C.P. Art. 45.051	1,266.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	60.00		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	348.95
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-065-000-0-000	912.52
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	179.31
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,743.45
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	561.17
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	412.50
Juvenile Crime and Delinquency Fund (\$2.5, \$5)		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	5.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	23,280.05
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	336	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,016.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,125.21
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,326.31
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,140.52
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,164.15
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	45.02
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,360.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	560.17
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)	336	GC 51.971 (a)		1100-207-20-000-076-0-000	1,680.00
ARREST / WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,695.86
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	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST / WARRANT / SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:					
Precinct #1		LGC 118.131		1100-342-10-060-001-0-000	105.00
Precinct #2				1100-342-10-291-000-0-000	150.00
Precinct #3				1100-342-10-292-000-0-000	-
Precinct #4				1100-342-10-293-000-0-000	5,940.00
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	200.00
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	7.01
Due to Others				1100-342-20-060-001-0-000	-
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	75.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	12,486.41
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,440.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	8,400.00		
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		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)			-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121			-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4			-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	218.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	16.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 134,076.10

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

Received Auditor's Office

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 8.21.2019

8/22/19

7x1, K2

x2

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

Receipt Cause #	Date	Offense	Charge	Offense Description	CCC	CHS	CHSIP	CO	CONST3	CRF	CSFSZ	CSS	CVCA	DEL	DPS	DPSr	FA	IDRF	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARF	WFPREC31	Amount	
JP31-2019-1508-06998	7/2/2019	CR-1508-06998	01-31	7/2/2019	THEFT OF SERVICE	17	3	-	-	-	-	-	15	-	-	-	5	-	2	-	2	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64	
LTF should be assessed.																																							
JP31-2019-07543	7/23/2019	CR10-07543	00297-JB1	1/3/2010	SPEEDING (EXCEED PRIMA FACIE 65 MPH/55 MPH LIMIT)	0.05	-	-	30.79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.89	
Based on offense, STF and UTFC should NOT be assessed.																																							
JP31-2019-07518	7/22/2019	CR11-07518	00484-JB1	12/2/2010	TRESPASS SCHOOL GROUND	40	3	1	67	5	-	-	-	-	-	-	2	-	4	4	2	4	20	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	-	187	
Based on offense, MVF should be assessed.																																							
JP31-2019-06982	7/2/2019	CR11-06982	03994-JB1	6/10/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	-	60.9	-	-	-	2	-	4	4	2	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	-	50	265.9	
JP31-2019-07127	7/8/2019	CR11-07127	04693-JB1	9/3/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	-	45.9	-	-	5	-	2	-	4	4	2	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	198.9	
JP31-2019-07719	7/25/2019	CR11-07719	05919-JB1	10/29/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	-	45.9	-	-	5	-	2	-	4	4	2	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	198.9	
Based on offense, child safety seat fee should be assessed.																																							
JP31-2019-07089	7/8/2019	CR11-07089	04874-JB1	9/3/2011	UNRESTRAINED CHILD	40	3	1	12.5	-	-	-	43.53	-	-	2	-	4	4	2	0.1	20	0.6	5.4	-	30	12.5	-	-	-	-	-	3	-	-	-	188.63		
Based on offense date, child safety seat fee should NOT be assessed.																																							
JP31-2019-06992	7/1/2019	CR15-06992	3341-JB1	2/16/2015	CHILD-18 NOT RESTRAINED IN SEAT BELT	40	3	1	12.48	-	-	-	0.15	-	-	2	-	4	4	2	20	0.6	5.4	-	30	12.47	-	1	1	-	3	-	-	-	-	-	-	191.23	
Based on offense, county fine and CRF should be split 50% each.																																							
JP31-2019-07085	7/8/2019	CR15-07085	6127-JB1	5/8/2015	SAFETY SEAT CHILD PASS, CHILD <8	40	3	1	10	-	-	-	39.63	-	-	2	-	4	4	2	0.1	20	0.6	5.4	-	30	-	-	-	-	1	1	-	3	-	-	-	171.73	
Delinquent was under assessed \$5.72.																																							
JP31-2019-07116	7/8/2019	TR16-07116	10412-JB1	9/5/2016	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40	3	1	52.9	-	-	-	42.57	-	-	5	-	2	-	4	4	2	20	0.6	5.4	-	2.5	10	1	1	12.5	-	-	-	-	-	-	209.47	
Delinquent was ever assessed \$13.72.																																							
JP31-2019-07078	7/8/2019	TR18-07078	3400-JB1	3/17/2017	Violate DL Restriction(specific)	40	3	1	6.23	-	-	-	46.5	-	-	5	-	2	-	4	4	2	0.1	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	141.83
Delinquent was under assessed \$3.00.																																							
JP31-2019-07490	7/22/2019	TR17-07490	8498-JB1	4/21/2017	Fail to Maintain Financial Responsibility (#)	40	3	1	13	-	-	-	26.7	-	-	5	-	2	-	4	4	2	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	128.7
Delinquent was under assessed \$0.02.																																							
JP31-2019-07489	7/22/2019	TR17-07489	8497-JB1	4/21/2017	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	36.6	-	-	5	-	2	-	4	4	2	0.1	20	0.6	5.4	-	30	-	-	-	1	1	-	3	-	-	-	158.7
Delinquent was ever assessed \$7.50.																																							
JP31-2019-07520	7/22/2019	TR18-07520	10513-JB1	7/17/2018	Speeding 10 percent or more above posted speed limit	40	3	1	36.5	-	-	-	64.83	-	-	5	-	2	-	4	4	2	0.1	20	0.6	5.4	-	30	-	-	2.5	10	1	1	12.5	3	-	-	248.43

Schedule of Adjustments

For the Month Ended July 31, 2019

Based on offense, child safety fess-school zone should be assessed.

JP31-2019-TR18-07446	0817-J31	7/19/2019	1/12/2018	Pass School Bus	194.13	5	2	4	4	2	0.1	20	0.6	5.4	30	2.5	10	1	1	12.5	3	-	-	841.23
<i>Based on offense, child safety fess-school zone should NOT be assessed.</i>																								
USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR																								
JP31-2019-TR19-07230	5782-J31	7/11/2019	6/9/2019	ELECTRONIC MESSAGING	-	5	2	4	4	2	0.1	-	0.6	5.4	30	-	-	1	1	3	-	-	-	150.1
USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR																								
JP31-2019-TR19-07086	6044-J31	7/8/2019	6/16/2019	ELECTRONIC MESSAGING	25	5	2	4	4	2	0.1	-	0.6	5.4	30	-	-	1	1	3	-	-	-	327.1

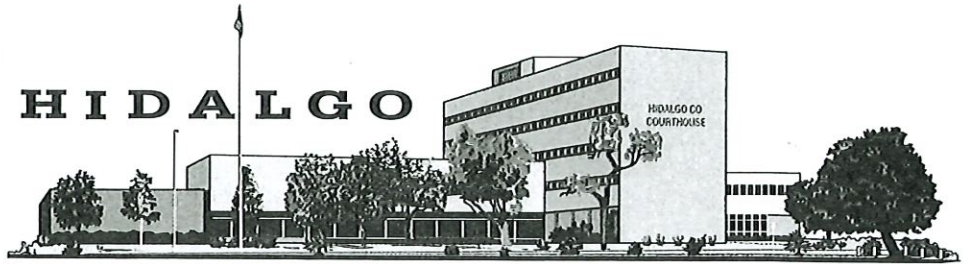
Based on the disposition date, time payment should be assessed.

JP31-2019-TR17-07604	10672-J31	7/24/2019	5/20/2017	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	46.5	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	1	1	-	-	-	-	201.5
Speeding 10 percent or more																								
JP31-2019-TR17-07734	11796-J31	7/26/2019	6/7/2017	above posted speed limit	60.03	5	2	4	4	2	0.1	20	0.6	5.4	30	-	-	1	1	-	3	-	-	250.13
No Drivers License - When																								
JP31-2019-TR17-07736	19403-J31	7/26/2019	10/5/2017	Unlicensed not CDL(#)	46.5	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	1	1	-	-	-	-	201.5
Speeding 10 percent or more																								
JP31-2019-TR18-07735	19402-J31	7/26/2019	10/5/2017	above posted speed limit	53.73	5	2	4	4	2	0.1	20	0.6	5.4	30	-	-	1	1	-	3	-	-	232.83
Fail to Maintain Financial																								
JP31-2019-TR18-07315	2078-J31	7/15/2019	1/31/2018	Responsibility (#)	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	1	1	-	-	-	-	314

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 13, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 62 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J.R. "BOBEY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 315 TH D.C.	L. KENO VASQUEZ JUDGE, 315 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if all credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$110,948.52. 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 41 of 618 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 (47), December 2018 (29), January 2019 (41), February 2019 (58), March 2019 (78), April 2019 (74), May 2019 (56), June 2019 (53) 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.

HIDALGO COUNTY DISTRICT JUDGES

- 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 July 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.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 4:

We noted that the July 2019 *Monthly Report* was submitted to the County Auditor's Office 2 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late to the County Auditor's Office due to heavy workload.

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

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

Recommendation:

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

Observation No. 5:

We noted that 3 of 18 Close-out Reports were submitted to the County Treasurer's Office 3 to 5 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted timely since the office was closed for remodeling.

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

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

Recommendation:

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

Observation No. 6:

We noted that 66 of 239 online credit card transactions were receipted 3 to 10 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, they were not submitted timely since the office was closed for remodeling.

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

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

Recommendation:

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

Please provide written management responses for the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by September 20, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 133 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	YSMAEL D. FONSECA JUDGE, 461 TH D.C.
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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-19

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP32-2019-05038</u> ^k THRU <u>JP32-2019-05628</u> ^k	\$	<u>110,948.52</u> ^A _{10-A ✓}	
LESS: COST ON DEPOSIT			- <u>x7</u> ✓	
ADD: COST ON DEPOSIT LIQUIDATED			- <u>x7</u> ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$	<u>110,948.52</u> ^{ok ✓} <u>111,181.32</u> ✓	
Less: Total amount of remittances to County Treasurer (From Part II)		\$	<u>111,180.52</u> <u>(232.80)</u> ^{X4-Q} <u>(232.00)</u> <u>21</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>21</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 110,948.52	B1 ✓
Add: Previous Month's Bond Overtransfer Sept '15, Oct '16	\$ 232.00	80 Ex B ✓
Add: HCSO Monthly "D" Collections Report	-	
Total Remittances Made to County Treasurer	<u>111,181.32</u> (A) <u>\$ 71 111,180.52</u> <u>21</u>	

PREPARED BY: Lana Rodriguez DATE PREPARED: 08/06/19

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

[Signature] 08/06/19
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-14-004

RECEIVED

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature] 08/22/2019
DATE: 08/22/2019

REVISED: 10/18
[Signature] 8/28/19

AUG - 7 2019

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	\$ 38,096.64
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	350.00
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	1,642.75
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	538.58
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,178.33
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	50.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	12.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,104.50
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. DL; Exp. Ins Cert; Exp. Mtr Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	160.00
Special Fees				1100-341-10-066-000-0-000	815.47
Deferred Disposition		C.C.P. Art. 45.051	755.47		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	60.00		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	323.15
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	988.75
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	120.00
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	5,780.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	508.33
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	15.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	7.50
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	11.50
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	62.50
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	21,742.33
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	150.00
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	15.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP (\$6)	14	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	84.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,767.50
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,154.33
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,898.35
Birth Certificate Fee (\$1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,067.17
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	39.50
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	320.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	140.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	512.33
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)	14	GC 51.971 (a)		1100-207-20-000-076-0-000	70.00
ARREST/WARRANT FEES: STATE					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,816.68
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	10.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	145.00
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	2,626.25
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	-
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	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	75.00
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	12,585.18
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	375.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	350.00		
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		
Writ Filing Fee (\$3)		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)	10.00		
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4			
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 110,948.52

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

AUG - 7 2019

HIDALGO COUNTY
AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 08/22/2019

[Handwritten Signature]
8/22/19

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019
Observation No. 1	<p>We noted that 41 of 618 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), May 2019 (56), and June 2019 (53) are pending to be completed.</p>
Recommendation #	<p>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:</p> <ul style="list-style-type: none"> • 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 July 2019
Observation No. 2	Copies of the January 2014 through June 2014 and September 2014 through July 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 July 2019
Observation No. 3	We noted that 7 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation #	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The 7 cash bonds are liquidated as soon as possible.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

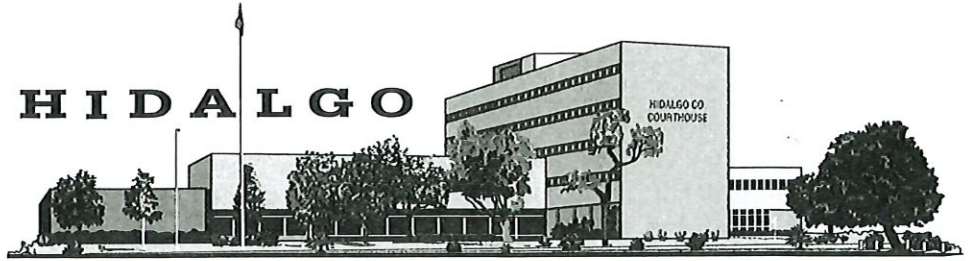
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

August 28, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82ND D.C. FERNANDO MANCIA'S JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 115TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 215TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312TH D.C. NOE GONZALEZ JUDGE, 316TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 319TH D.C. L. KENO VASQUEZ JUDGE, 311TH D.C. ISRAEL RAMON, JR. JUDGE, 410TH D.C. RENEE R. BETANCOURT JUDGE, 443TH D.C. JAIME TIJERINA JUDGE, 444TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$186,517.11. 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 46 of 1,306 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), May 2019 (34), and June 2019 (58) 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 Commissioner's 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 July 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

HIDALGO COUNTY DISTRICT JUDGES

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. According to staff, they will contact the County Clerk's Office to resolve the issue.

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 have not been 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.

HIDALGO COUNTY DISTRICT JUDGES

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

Recommendation:

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

Observation No. 5:

We noted that 1 of 1 kiosk credit card transaction was receipted 27 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 transaction was not receipted timely due to an oversight.

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

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

Recommendation:

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

Observation No. 6:

We noted that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace distributes payments received through the mail to staff to receipt.

The County Auditor's Office requires that mail-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. 7:

We noted that the July 2019 *Monthly Report* was submitted to the County Auditor's Office 2 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to time constraints.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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 September 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 Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. ENGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 133 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARIA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 TH D.C.	L. KENO VASQUEZ JUDGE, 393 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JAI ME TIJERINA JUDGE, 464 TH D.C.
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**Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit**

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

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

PBC

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

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP41-2019-09419</u> ⁴ THRU <u>JP41-2019-10691</u> ⁴	\$ <u>186,517.11</u> 186,417.11 ^{186,517.11}
LESS: COST ON DEPOSIT		<u>0.00</u> - x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>0.00</u> - x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>186,517.11</u> 186,417.11 x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		<u>187,585.11</u> (A) 186,517.11
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>(1068.00)</u> (100.00) x4-a14 <u>21</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 186,517.11	B1 ✓
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1,068.00	EX-B ✓
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ <u>187,585.11</u> (A) 186,517.11	

PREPARED BY: [Signature]

DATE: 8/7/19

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: Aug 22, 2019
8/22/19

[Signature]
JUSTICE OF THE PEACE
DATE: 8-2-19

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

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 60,718.82
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	375.50
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)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,621.13
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	865.71
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,494.85
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,816.00
Motor Vehicle Adm. Fee(\$10-\$20) (Optional 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	300.00
Special Fees				1100-341-10-067-000-0-000	2,411.21
Deferred Disposition		C.C.P. Art. 45.051	2,183.44		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	227.77		
Support of Judiciary Fund (\$6.60)		LGC 133.105		1100-341-10-060-009-0-000	520.04
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,220.04
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	120.00
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(e)		1100-341-10-140-049-0-000	6,451.58
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	833.71
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	5.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	1.50
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	50.00
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	5.00
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	34,948.38
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$31)		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	1.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	275	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,650.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12,170.35
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3,470.83
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,668.23
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,721.42
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	66.38
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,750.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	833.71
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)	275	GC 51.971 (a)		1100-207-20-000-076-0-000	1,375.00
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	3,953.53
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	20.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	235.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	925.00
Precinct #2				1100-342-10-293-000-0-000	355.00
Precinct #3				1100-342-10-294-000-0-000	13,250.00
Precinct #4				1100-342-10-295-000-0-000	150.00
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	10.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					-
Due to Others					
Warrant Fees/Out of County Service Fees TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	46.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	14,681.89
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,100.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee/Justice Court Filing Fee(\$25)		LGC 118.121/118.122	6,875.00		
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)	130.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	95.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)			-
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121			-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4			-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	92.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	8.00
Jury Fees (Civil \$22, Criminal \$3)		504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	66.00

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 8-22-2019

12-10-19
8/26/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 186,517.11

**Justice of the Peace Unarrie Espinoza
Schedule of Adjustments
For the Month Ended July 31, 2019**

Receipt	Cause #	Date	Offense Date	Charge	Offense Description	Disp/Judgme nt Date	CCC	CHS	CHSJP	CO	CONST4	CRF	DD	DEL	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SOI	STF	TPDC	TPDS	UTFC	WARr	WFPREC41	Received Amount
JP41-2019-09912	E05-03-07	7/12/2019	12/17/2005	VEHICLE	OPERATE UNREGISTERED MOTOR	12/08/2005	40	3	-	30	-	-	-	46.2	5	-	-	4	-	2	-	20	-	-	-	-	-	-	-	-	50	200.2	
LTF should be assessed.																																	
JP41-2019-09474	E09-07-452	7/1/2019	10/31/2008	ISSUANCE OF BAD CHECK	ISSUANCE OF BAD CHECK	07/01/2019	-	-	25.93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.93	
JP41-2019-10375	J41	7/24/2019	12/22/2018	INTERSECTION	FAIL TO YIELD AT STOP	07/24/2019	-	-	124.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124.9	
Based on offense, MVF should be assessed.																																	
JP41-2019-09882	E10-01-678	7/11/2019	1/2/2010	LIMIT - 84 MPH/65 MPH	SPEEDING (EXCEED PRIMA FACIE)	07/11/2019	40	3	1	132	-	-	-	90.6	5	-	2	4	4	2	-	20	0.6	5.4	-	30	-	3	-	50	392.6		
JP41-2019-10631	E10-02-1018	7/31/2019	1/29/2010	UNLICENSED	NO DRIVER'S LICENSE (WHEN UNLICENSED)	07/31/2019	40	3	1	166	-	-	-	90.9	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	50	395.9			
JP41-2019-10124	E12-05-887	7/18/2019	5/11/2012	UNLICENSED	NO DRIVER'S LICENSE (WHEN UNLICENSED)	07/18/2019	40	3	1	91	-	-	-	68.4	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	50	296.4				
Based on offense, county fine and CRE should be split 50% each.																																	
JP41-2019-09527	TR48-16286-	7/2/2019	11/24/2018	THAN 4'9 NOT SECURED BY"	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER	07/02/2019	40	3	1	50	-	12.5	-	-	-	5	-	2	4	4	2	0.1	20	0.5	5.4	-	30	1	1	3	-	184.6	
JP41-2019-09440	J41	7/1/2019	6/16/2019	Secured by in Pass VEH	Safety Belt, Child <17, Required to be Secured by in Pass VEH	07/01/2019	40	3	1	25	-	50	-	-	-	5	-	2	4	4	2	-	-	0.6	5.4	-	30	1	1	3	-	177	
Based on the drivers safety course fee, county fine should NOT be assessed. Please adjust county fine to deferred disposition.																																	
JP41-2019-09608	TR19-8906-	7/8/2019	6/27/2019	posted speed limit	Speeding 10 percent or more above	07/08/2019	40	3	1	37.9	-	-	-	-	-	5	10	2	4	4	2	0.1	-	0.6	5.4	-	30	1	1	3	-	150	
Delinquent was over assessed \$30.00																																	
JP41-2019-10201	J41	7/19/2019	3/22/2016	POSTED SPEED (#)	SPEEDING-10% OR MORE ABOVE	07/19/2019	40	3	1	33.9	-	-	-	100.8	-	5	-	2	4	4	2	0.1	20	0.5	5.4	-	30	1	1	3	50	306.8	
JP41-2019-10198	J41	7/19/2019	6/7/2016	POSTED SPEED (#)	SPEEDING-10% OR MORE ABOVE	07/19/2019	40	3	1	24.9	-	-	-	98.1	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	30	1	1	3	50	295.1	
JP41-2019-09750	J41	7/9/2019	12/24/2016	Unlicensed not CDI (#)	No Drivers License - When Unlicensed not CDI (#)	07/09/2019	40	3	1	60.9	-	-	-	99	-	-	-	2	4	4	2	0.1	20	0.5	5.4	5	-	1	1	50	299		
Delinquent was over assessed \$0.19.																																	
JP41-2019-09717	J41	7/9/2019	7/8/2016	Responsibility (#)	Fail to Maintain Financial Responsibility (#)	07/09/2019	40	3	1	176.96	-	-	-	95.04	-	-	-	2	4	4	2	-	20	0.6	5.4	5	-	1	1	50	411		
Delinquent was over assessed \$20.98.																																	
JP41-2019-09808	J41	7/10/2019	7/16/2016	DRIVING WHILE LICENSE INVALID	DRIVING WHILE LICENSE INVALID	07/10/2019	40	3	1	100	-	-	-	99	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	1	1	50	338.1			
Delinquent was under assessed \$0.16.																																	
JP41-2019-09627	J41	7/8/2019	3/7/2018	posted speed limit	Speeding 10 percent or more above	07/08/2019	25.55	1.92	0.64	-	-	-	-	28.4	-	3.19	-	1.28	2.55	2.55	2	0.06	12.77	0.38	3.45	-	19.16	0.64	1.92	-	102.1		
Delinquent was over assessed \$1.03.																																	
JP41-2019-09571	J41	7/9/2019	3/9/2018	Display Expired License Plate (#)	Display Expired License Plate (#)	07/09/2019	40	3	1	48.43	5	-	-	42.57	-	-	-	2	4	4	2	-	20	0.6	5.4	-	1	1	-	-	180		
Delinquent was under assessed \$2.20.																																	
JP41-2019-10466	J41	7/26/2019	4/9/2018	posted speed limit	Speeding 10 percent or more above	07/26/2019	37.62	2.82	0.94	-	-	-	0.94	34.73	-	4.7	9.43	1.88	3.76	3.76	2	0.09	18.81	0.56	5.08	-	28.21	0.94	0.94	2.82	-	160.03	
Delinquent was over assessed \$4.95.																																	
JP41-2019-09806	J41	7/10/2019	6/7/2018	Driving While License Invalid - DL	Driving While License Invalid - DL	07/10/2019	40	3	1	44.4	-	-	-	46.5	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	180		
Delinquent was over assessed \$9.46.																																	
JP41-2019-09519	J41	7/2/2019	6/14/2018	Unlicensed not CDI (#)	No Drivers License - When Unlicensed not CDI (#)	07/02/2019	40	3	1	49.9	-	-	-	54	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	193		

JUSTICE OF THE PEACE VANARIE ESPINOZA
Schedule of Adjustments
For the Month Ended July 31, 2019

Delinquent was under assessed \$3.47	7/15/2019	7/10/2018	posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	222.6
10001 JP41-2019-TR18-10033-J41	7/15/2019	7/10/2018	posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	222.6
Delinquent was under assessed \$0.09																	
10192 JP41-2019-TR18-9708-J41	7/19/2019	7/12/2018	posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	250
Delinquent was under assessed \$5.77																	
09906 JP41-2019-TR18-8091-J41	7/12/2019	6/8/2018	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	249.9
09592 JP41-2019-TR18-8478-J41	7/3/2019	6/14/2018	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	300.6
09586 JP41-2019-TR18-8908-J41	7/3/2019	6/30/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	226.5
09779 JP41-2019-TR18-9132-J41	7/10/2019	7/2/2018	FAIL TO CONTROL SPEED (#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	313.6
10000 JP41-2019-TR18-10034-J41	7/15/2019	7/10/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	226.5
09748 JP41-2019-TR18-10757-J41	7/9/2019	7/3/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	226.5
10164 JP41-2019-TR18-10917-J41	7/19/2019	7/31/2018	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	261.6
10404 JP41-2019-TR18-10597-J41	7/25/2019	8/2/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	226.5
09425 JP41-2019-TR18-10525-J41	7/1/2019	8/2/2018	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	259.8
10011 JP41-2019-TR18-11563-J41	7/16/2019	8/24/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	226.5
10012 JP41-2019-TR18-11564-J41	7/16/2019	8/24/2018	OPERATE UNREGISTERED MOTOR VEHICLE, TRAILER, SEMITRAILER	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	230.4
10112 JP41-2019-TR18-12008-J41	7/18/2019	8/31/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	226.5
09952 JP41-2019-TR18-12151-J41	7/15/2019	8/31/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	226.5
10285 JP41-2019-TR18-11952-J41	7/22/2019	8/31/2018	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	300.6
10098 JP41-2019-TR18-12005-J41	7/17/2019	9/1/2018	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	223.6
10061 JP41-2019-TR18-12325-J41	7/17/2019	9/1/2018	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	242.1
Delinquent was under assessed \$0.10																	
09547 JP41-2019-TR18-12716-J41	7/2/2019	9/7/2018	Fall to Yield Right of Way turning on red signal	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	191.1
09545 JP41-2019-TR18-12715-J41	7/2/2019	9/7/2018	No Drivers License - When Unlicensed not CDL(#)	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	148.2
Based on the disposition date, time payment should be assessed.																	
10272 JP41-2019-E04-03-80	7/22/2019	2/24/2004	SPPEEDING (EXCEED PRIMA FACIE LIMIT) - 78 MPH/50 MPH	5	2	4	4	2	20	20	57.6	5	30	3	3	50	249.6
10224 JP41-2019-E04-10-293	7/22/2019	9/30/2004	NO LIABILITY INSURANCE	5	2	4	4	2	20	20	112.2	5	50	3	3	486.2	
10223 JP41-2019-E04-10-292	7/22/2019	9/30/2004	OPERATE UNREGISTERED MOTOR VEHICLE	5	2	4	4	2	20	20	79.5	5	50	3	3	344.5	
09508 JP41-2019-E05-03-06	7/12/2019	12/17/2004	NO DRIVER'S LICENSE (WHEN UNLICENSED)	5	2	4	4	2	20	20	46.2	5	50	3	3	200.2	
10560 JP41-2019-E05-09-821	7/29/2019	9/4/2005	NO DRIVER'S LICENSE (WHEN UNLICENSED)	5	2	4	4	2	20	20	50.7	5	50	3	3	219.7	
09781 JP41-2019-CRNT18-0315-J41	7/10/2019	7/14/2018	Public Intoxication	5	2	4	4	2	20	20	0.6	5.4	30	1	1	220	
DSCR was over assessed.																	
10152 JP41-2019-TR19-8098-J41	7/19/2019	6/6/2019	Speeding 10 percent or more above posted speed limit	5	2	4	4	2	0.09	27.5	0.55	4.95	27.5	0.92	0.92	2.75	112.1

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019- JP PCT. 4, Pl.1
Observation No. 1	<p>We noted that 46 of 1,306 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), May 2019 (34), and June 2019 (58) are pending to be completed.</p>
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 July 2019- JP PCT. 4, PI.1
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through July 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 July 2019- JP PCT. 4, PI.1
Observation No. 3	We noted that a \$400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant.
Recommendation No. 3	Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.
GOAL/ACTION ITEM:	Forward the appeal bond to the County Clerk's Office or refund the defendant.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

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

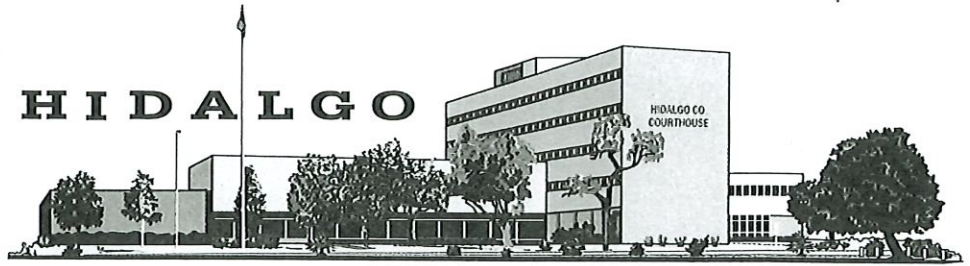
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 17, 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 July 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 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

FERNANDO MANDIAS
JUDGE, 17th D.C.

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

ROSE GUERRA REYKA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 31st D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31st D.C.

L. YENO VASQUEZ
JUDGE, 31st D.C.

ISRAEL RAWON, JR.
JUDGE, 43rd D.C.

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

YSMAEL D. FONSECA
JUDGE, 44th D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if all credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$41,833.08. 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 76 of 377 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), May 2019 (71), June 2019 (66) 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:

HIDALGO COUNTY DISTRICT JUDGES

- 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 the time payment fee was not assessed for 33 of 76 transactions that contained errors (see Observation No. 1). 27 of 33 transactions had the disposition date (judgment date) entered in *Odyssey* and 6 of 33 transactions did not have the disposition date 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 July 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.

HIDALGO COUNTY DISTRICT JUDGES

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 collections for 1 of 21 days were deposited at the bank 4 days after the collections were received. According to the Court Coordinator, the deposit was not made on time since they were understaffed.

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

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

Recommendation:

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

Observation No. 6:

We noted that 9 of 20 Close-out Reports were submitted to the County Treasurer's Office 2 to 23 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted on time since they were understaffed.

The County Auditor's Office requires that the Close-out Report along with the bank validated deposit slip be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

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

Recommendation:

Management should ensure that the Close-out Reports are submitted to the County Treasurer's Office on a daily basis.

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 September 27, 2019.

HIDALGO COUNTY DISTRICT JUDGES

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 264TH 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, 388TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 402ND D.C.

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

YSMAEL D. FONSECA
JUDGE, 464TH D.C.

**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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP42-2019-02699</u>	THRU <u>JP42-2019-03067</u>	<u>41,833.08</u> ✓
	-0-	-0-	\$ <u>-41,678.28</u> ✓
LESS: COST ON DEPOSIT			<u> </u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			<u> </u> X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			<u>41,833.08</u> X3 ✓
			\$ <u>41,678.28</u>
Less: Total amount of remittances to County Treasurer (From Part II)			<u>45,424.08</u>
			\$ <u>41,833.70</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>(3,591.00)</u> X4-G
			\$ <u>(155.42)</u>
			<u>21</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>41,833.70</u>	81 ✓
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	<u>3,591.00</u>	\$0.00 - Ex B
<i>Dec. '13, May '16 through Aug. '16, Oct. '16</i>		
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ <u>45,424.08</u> (A)	
	\$ <u>41,833.70</u>	

PREPARED BY: *Dan Kelly* DATE PREPARED: 8-5-19

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

RECEIVED

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]* JUSTICE OF THE PEACE DATE
DATE: 08/26/2019 8/26/19

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

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

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

PBA

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	\$ 11,252.27
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	175.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.505 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edac. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	200.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	494.73
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	161.94
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	659.66
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	426.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. Lic.; Exp. Exp. Cert.; Exp. Mtr. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	30.00
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. 45.051(f)		-	-
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	97.14
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-068-000-0-000	213.93
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	67.80
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scottlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,985.26
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	149.92
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	6,550.80
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (H)		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	2,139.48
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	647.72
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	866.38
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	315.80
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.37
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,440.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	151.92
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	710.00
ARREST / WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	714.62
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	8.36
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
ARREST / WARRANT / SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	249.64
Constable Fees:				1100-342-10-291-000-0-000	49.64
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	3,962.34
Precinct #4				1100-342-10-295-000-0-000	2,837.34
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	5.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-014-0-000	81.24
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-068-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	4,646.59
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	-3,600.00	3,350.00	3,666.50
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-	-	-
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-	-	-
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-	-	-
Appel Fees (\$10)			-	-	-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	10.00	-	-
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00	-	-
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	41.50	-	-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-	-	-
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141(4)	-	-	-
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)	-	1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)	-	1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)	-	1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/CCP 102.004	-	1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 41,678.28

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AUG - 7 2019

HIDALGO COUNTY
AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 08/23/2019

Handwritten notes and corrections in the right margin, including '75,00', '67,80', '352.00', '1,440.00', '710.00', '249.64', '3,962.34', '2,837.34', '81.24', '4,646.59', '3,350.00', '41,678.28', and 'X3'.

X3

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

Receipt Cause #	Date	Offense	CCC	CHS	CHSIP	CMIT	CO	CRF	CSF	CVCA	DEL	DIS2-DIS3	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOR	STF	TP	TPDC	TPDS	TPWF	UTFC	WFDPS	WARF	WFPREC42	TOTAL	
Based on offense date, JCTF \$1 should not have been assessed. Based on offense date, CCC \$40, CHS \$3, CHSIP \$1, DPS \$5, IDRF \$2, JCTF \$4, JSF \$4, SJFC \$0.60, SJFS \$5.40, STF \$30, and UTFC \$3 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court cost and fees (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																																					
JP07-11-1907-11-485	8/27/19	FAIL TO CONTROL																																		23.00	
Based on disposition date, TP \$25 should not have been assessed.																																					
JP42-2019-03185-427	8/8/19	3/7/02 NO SAFETY BELT	17.00	3.00		0.50	200.00			15.00			5.00		5.00		0.50	2.00	4.00		2														50	352.00	
DEL was over assessed, should be \$39.30. Please call Auditor's Office for instructions. Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date																																					
JP03-08-746	8/30/19	EXCEED PRIMA FACIE LIMIT - 44 MPH/20 MPH	3.96	0.70		0.12				3.49	20.89		1.16		1.16		0.12	0.47	0.93																0.70	50.00	
Based on offense date, CHSIP \$1, IDRF \$2, JSF \$4, MVF \$0.10, SJFC \$6.00, SJFS \$5.40, TPDC \$1, TPDS \$1 should not have been assessed. In addition, what is the original appear by date, if offense date was 2004, then it should have Scofflaw fee. Please contact the Auditor's Office for instructions																																					
TR19-1517-142	8/13/19	Defective Headlamps	40.00	3.00	1.00		147.9						5.00		5.00		2.00		4.00	4.00	2			0.60	5.40		30.00		1.00	1.00				3.00	250.00		
DEL was over assessed, should be \$47.10. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions.																																					
JP05-06-710	8/28/19	EXCEED PRIMA FACIE LIMIT - 80 MPH/60 MPH	40.00	3.00									5.00						4.00		2														50.00	252.10	
Based on disposition date, TP \$25 should have been assessed.																																					
JP06-01-704	8/28/19	FOLLOWING TOO CLOSELY	40.00	3.00	1.00		153.0						5.00						4.00	4.00	2														50.00	414.70	
DEL was under assessed, should be \$90.90. Please call Auditor's Office for instructions. In addition, please enter disposition date																																					
JP07-10-971	8/29/19	LICENSE (WHEN UNLICENSED)	8.70	0.65	0.22								1.09						0.87	0.87	2				4.35	0.13	0.74								10.87	50.00	
DEL was over assessed, should be \$24.90. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																					
JP07-11-483	8/27/19	LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00								5.00						4.00	4.00	2				20.00	0.60	3.40								172.70		
DEL was under assessed, should be \$92.73. Please call Auditor's Office for instructions. Based on first payment date, TP \$25 should have been assessed. In addition, please verify disposition date																																					
JP15-03-562	8/19/19	LICENSE (WHEN UNLICENSED)	5.36	0.40	0.13		166.0						0.67						0.55	0.54	4			2.68	0.08	0.72									6.7	200.63	
DEL was over assessed, should be \$32.40. Based on first payment date, TP \$25 should have been assessed. Please call Auditor's Office for instructions. In addition, please enter disposition date																																					
TRU15-0001-142	8/1/19	Parent Contributing to Non-Attendance	2.84	0.21	0.07					1.41			0.14						0.28	0.28					1.41	0.04	0.38								0.07	20.00	
Based on offense date, LTF \$2, DPS \$5, CCC \$40, CHS \$3, CHSIP \$1, IDRF \$2, JCTF \$4, SCOF \$20, SJFC \$0.60, SJFS \$5.40, TPDS \$1 and TPDS \$1 should have been assessed. DEL was under assessed, should have been \$26.70. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees (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																																					
TR17-5308-142	8/23/19	Display/Obtain Wrong License																																		26.00	
Based on appear by date, SCOF \$20 should have been assessed.																																					
TR18-5074-142	8/1/19	Driving While License Invalid - DL	40.00	3.00	1.00		65.90						5.00						4.00	4.00	2			0.60	5.40		1.00	1.00							135.00		
DEL was over assessed, should be \$30.00. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions.																																					
TR19-0065-142	8/8/19	Speeding 10 percent or more	40.00	3.00	1.00		30.00						5.00						4.00	4.00	2			0.60	5.40		1.00	1.00						3.00	132.10		

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

Receipt Cause #	Date	Offense	CCC	CHS	CHSIF	CMIT	CO	CRF	CSF	CVCA	DEL	DIS2-DIS3r	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	UTFC	WARr	WFPREC42	TOTAL	
JP42-2019-03403	8/23/19	9/15/17 DL									6.00																								26.00	
<p>TR17- License Invalid -</p> <p>DELT was under assessed, should be \$53.10. Please call Auditor's Office for instructions. Based on first payment date, TP \$25 should have been assessed. In addition, please verify disposition date</p>																																				
JP42-2019-03099	8/5/19	11/17/16 Side of Roadway	5.70	0.43	0.14		52.90				7.48				0.71		0.29		0.57	2	0.01		2.85	0.09	0.77		4.28		0.14	0.14		0.43			79.50	
<p>TR17- Drove on Right</p> <p>DELT was under assessed, should be \$80.40. Please call Auditor's Office for instructions. Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date</p>																																				
JP42-2019-03149	8/8/19	5/20/16 Responsibility	28.45	2.13	0.71		27.80				56.33					1.42		2.84				14.22	0.43	3.84	3.57				0.71	0.71					146.00	
<p>TR16- Financial</p> <p>Based on offense date, CCC \$40, CHS \$2, CHSIF \$1, DPSr \$5, IDRF \$2, JCTF \$4, JSE \$4, LTF \$2, SJFC \$0.60, SJFS \$5.40, TPDC \$1, and TPDS \$1 should have been assessed. DEL was under assessed, should be \$20.70. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees (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</p>																																				
JP42-2019-03404	8/23/19	9/15/17 Responsibility									6.00												20.00												26.00	
<p>TR17- Financial</p> <p>DELT was under assessed, should be \$80.40. Please call Auditor's Office for instructions. In addition, please enter disposition date</p>																																				
JP42-2019-03420	8/26/19	3/22/18 Responsibility	11.55	0.87	0.29						22.87				1.43		0.58		1.16	1.16	2		5.78	0.17	1.56				0.29	0.29					50.00	
<p>TR18- Financial</p> <p>DELT was under assessed, should be \$72.80. Please call Auditor's Office for instructions. In addition, please enter disposition date</p>																																				
JP42-2019-03460	8/28/19	12/26/18 Responsibility	11.55	0.87	0.29						22.87				1.43		0.58		1.16	1.16	2		5.78	0.17	1.56				0.29	0.29					50.00	
<p>TR19- Financial</p> <p>Based on first payment date, TP \$25 should have been assessed. TPWF and CO fine amount was assessed incorrectly, should be \$83 and split TPWF (85%) \$70.55 and CO (15%) \$12.45. Please call Auditor's Office for instructions;</p>																																				
JP42-2019-03148	8/7/19	6/5/18 hunting lic									15.30										4		20.00												66.30	
<p>CRNT18- Hunt without/fail to show valid</p> <p>DELT was over assessed, should be \$26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions</p>																																				
JP42-2019-03309	8/16/19	9/23/18 on Highway	40.00	3.00	1.00						101.7					2.00		4.00	4.00	2		20.00	0.60	5.40	5.00				1.00	1.00					190.70	
<p>CRNT18- Livestock at large</p> <p>DELT was under assessed, should be \$41.70. Please call Auditor's Office for instructions. Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date</p>																																				
JP42-2019-03477	8/30/19	11/18/16 UNLIC-NOT CDL	31.73	2.38	0.79		47.90				41.10				3.97		1.59		3.17	3.17	2	0.08		15.87	0.49	4.28			0.79	0.79					160.10	
<p>TR16- LICENSE WHEN NO DRIVER</p> <p>Based on offense date, CCC \$40, CHS \$3, CHSIF \$1, DPSr \$5, IDRF \$2, JCTF \$4, JSE \$4, LTF \$2, MVF \$0.30, SJFC \$0.60, SJFS \$5.40, TPDC \$1, and TPDS \$1 should have been assessed. DEL was under assessed, should be \$20.73. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees (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</p>																																				
JP42-2019-03329	8/19/19	6/13/17 UNLIC-NOT CDL									6.00												20.00													26.00
<p>TR17- LICENSE WHEN NO DRIVERS</p> <p>Mention to Dismiss form not scanned into case in Odyssey.</p>																																				
JP42-2019-03291	8/15/19	8/24/18 Unlic not CDL(#)													10																				10.00	
<p>TR18- License - When Display Expired</p>																																				
JP42-2019-03426	8/26/19	8/12/19 License Plate (#) OPERATION OF VEH WITH EXP LIC																																	20.00	
<p>TR19- Display Expired</p>																																				
JP42-2019-03209	8/13/19	6/21/19 PLATE																																	20.00	
<p>TR19- VEH WITH EXP LIC</p>																																				

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

Receipt Cause # Date Off Date Charge Offense	CCC	CHS	CHSIF	CMIT	CO	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SIFC	SIFS	SOR	STF	TP	TPDC	TPDS	TPWFr	UTFC	WFDPS	WARF	WFPREC42	TOTAL	
CONST4																																				
DEI was under assessed, should be \$47.10. Please call Auditor's Office for instructions. In addition, please verify disposition date																																				
TR18- JP42-2019-03239	2238-I42	8/14/19	4/5/18	Unlic not CDL(#)	10.21	0.77	0.24	65.90	11.87	0.51	1.28	0.03	2	1.02	1.02	1.02	1.02	1.02	1.02	2	0.03	5.10	0.15	1.38	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	102.00
DEI was under assessed, should be \$47.10. Please call Auditor's Office for instructions. Based on the number of payments, LTF was under assessed by \$2. In addition, please verify disposition date																																				
TR18- JP42-2019-03113	4778-I42	8/5/19	9/4/18	Unlic not CDL(#)	13.71	1.03	0.34	65.90	15.91	0.86	1.71	0.03	2	1.37	1.37	1.37	1.37	1.37	1.37	2	0.03	6.84	0.20	1.85	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	113.62
DEI was under assessed, should be \$86.10. Please call Auditor's Office for instructions. Based on first payment date, TP \$25 should have been assessed. In addition, please verify disposition date																																				
TR17- JP42-2019-03087	5828-I42	8/2/19	9/22/17	Paraphernalia	81.66	0.00	0.00	0.00	81.66	0.00	0.00	0.00	2	0.00	0.00	0.00	0.00	0.00	0.00	2	0.00	19.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.90
DEI was under assessed, should be \$52.20. Please call Auditor's Office for instructions. In addition, please verify disposition date																																				
TR18- JP42-2019-03321	3303-I42	8/15/19	6/1/18	Driver	17.16	1.29	0.43	50.00	22.13	0.86	2.14	0.00	2	1.72	1.69	1.72	1.69	1.72	1.69	2	0.00	8.58	0.26	2.32	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	125.60
DEI was over assessed, should be \$36.60. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																				
TR18- JP42-2019-03298	4763-I42	8/15/19	9/3/18	Driver	40.00	3.00	1.00	0.00	51.60	2.00	5.00	0.00	2	4.00	4.00	4.00	4.00	4.00	4.00	2	0.00	20.00	0.60	5.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	173.60
Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.																																				
TR18- JP42-2019-03454	5765-I42	8/28/19	10/27/18	be	26.00	0.00	0.00	26.00	22.80	0.00	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	4	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00	
TR18- JP42-2019-03180	1085-I42	8/9/19	6/13/19	percent or more	20.00	1.50	0.50	0.00	2.50	1.00	0.00	0.00	2	2.00	2.00	2.00	2.00	2.00	2.00	0.05	0.00	0.30	2.70	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	50.00	
DEI was under assessed, should be \$67.20. Please call Auditor's Office for instructions. In addition, please enter disposition date																																				
TR18- JP42-2019-03444	6525-I42	8/28/19	12/18/18	be	18.99	1.42	0.47	0.00	31.62	0.95	2.37	0.00	2	1.90	1.90	1.90	1.90	1.90	2	0.00	9.50	0.32	2.56	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	90.60
DEI 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																																				
TR18- JP42-2019-03473	3807-I42	8/29/19	7/4/18	PASS.CHILD&H:S	40.00	3.00	1.00	0.00	44.13	2.00	5.00	0.00	2	4.00	4.00	4.00	4.00	4.00	2	0.10	20.00	0.60	5.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	166.23
TR18- JP42-2019-03474	3806-I42	8/29/19	7/4/18	percent or more	40.00	3.00	1.00	0.00	48.33	2.00	5.00	0.00	2	4.00	4.00	4.00	4.00	4.00	2	0.10	20.00	0.60	5.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	170.43
Based on first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.																																				
TR18- JP42-2019-03388	6524-I42	8/23/19	12/18/18	PASS.CHILD&H:S	0.00	0.00	0.00	9.13	0.00	0.00	0.00	0.00	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.26	
TR18- JP42-2019-03408	4903-I42	8/26/19	9/12/18	MESSAGING	4.84	0.36	0.12	99.00	40.53	0.24	0.60	0.00	4	0.48	0.48	0.48	0.48	0.48	4	0.01	20.00	0.07	0.65	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	175.63
TR18- JP42-2019-03313	1057-I42	8/16/19	5/23/19	Unlic not CDL(#)	1.25	0.09	0.03	33.90	0.06	0.06	0.00	0.00	2	0.13	0.13	0.13	0.13	0.13	0.00	0.00	0.00	0.00	0.02	0.17	0.16	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	36.00
TR19- JP42-2019-03175	0971-I42	8/9/19	5/20/19	Unlic not CDL(#)	0.00	0.00	0.00	55.00	0.00	0.00	0.00	0.00	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.00	
TR19- JP42-2019-03350	1159-I42	8/20/19	6/22/19	Unlic not CDL(#)	11.40	0.85	0.28	65.90	0.00	0.57	1.42	0.00	2	1.14	1.14	1.14	1.14	1.14	2	0.03	0.00	0.17	1.54	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	87.00

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

Receipt Please enter disposition date:	Cause #	Date	Off Date	Charge	Offense	Dt	CCC	CHS	CHSJF	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2-DIS3-	DPS	DPS-	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOY	STF	TP	TPDC	TPDS	TPWFF	UTFC	WFDPS	WAFRC	WFPREC42	TOTAL		
JP42-2019-03201	TR19-1282-J42	8/12/19	7/11/19	License - When Unlic not CDL(#)	No Drivers		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		
JP42-2019-03082	TR19-1288-J42	8/2/19	7/11/19	License - When Unlic not CDL(#)	No Drivers		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		
JP42-2019-03161	TR19-1078-J42	8/8/19	6/15/19	License - When Unlic not CDL(#)	No Drivers		28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	-	50.00		
JP42-2019-03096	TR19-1188-J42	8/2/19	6/20/19	License - When Unlic not CDL(#)	No Drivers		0.66	0.05	0.02	-	65.90	-	-	-	-	-	-	-	0.08	-	0.03	-	0.07	0.05	2	-	-	0.01	0.09	-	-	-	0.02	0.02	-	-	-	-	-	-	69.00		
JP42-2019-03382	TR19-1417-J42	8/22/19	7/22/19	License - When Unlic not CDL(#)	No Drivers		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		
JP42-2019-03380	TR19-1521-J42	8/22/19	7/29/19	License - When Unlic not CDL(#)	No Drivers		28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	-	-	1.43	-	2.86	2.86	2	0.07	-	0.43	3.86	3.58	-	-	-	0.72	0.72	-	-	-	-	-	-	50.00	
JP42-2019-03106	TR19-1145-J42	8/5/19	6/20/19	Speeding 10 percent or more			40.00	3.00	1.00	-	66.00	-	-	-	-	-	-	-	5.00	-	2.00	-	4.00	4.00	2	0.10	-	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	-	-	-	-	168.10
JP42-2019-03479	TR19-1435-J42	8/30/19	7/27/19	Speeding 10 percent or more			8.86	0.66	0.22	-	5.90	-	-	-	-	-	-	-	1.10	-	0.44	-	0.88	0.88	-	0.02	-	0.13	1.19	-	6.62	-	0.22	0.22	-	0.66	-	-	-	-	-	-	28.00
JP42-2019-03362	TR19-0903-J42	8/20/19	5/8/19	Speeding 10 percent or more			19.16	1.44	0.48	-	-	-	-	-	-	-	-	-	2.40	-	0.96	-	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	-	0.48	0.48	-	1.44	-	-	-	-	-	-	50.00
JP42-2019-03315	TR19-1137-J42	8/16/19	6/19/19	Speeding 10 percent or more			16.82	1.26	0.42	-	5.90	-	-	-	-	-	-	-	2.10	-	0.84	-	1.68	1.68	2	0.04	-	0.25	2.27	-	12.64	-	0.42	0.42	-	1.26	-	-	-	-	-	-	50.00
JP42-2019-03326	TR19-1221-J42	8/19/19	7/3/19	Speeding 10 percent or more			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 July 31, 2019

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2019
Observation No. 1	<p>We noted that 76 of 377 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), May 2019 (71), and June 2019 (66) are pending to be completed.</p>
Recommendation No. 1	<p>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:</p> <ul style="list-style-type: none"> • 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 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 July 2019
Observation No. 3	Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through July 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. 3	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 July 2019
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.
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:	The 23 cash bonds are liquidated as soon as possible.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

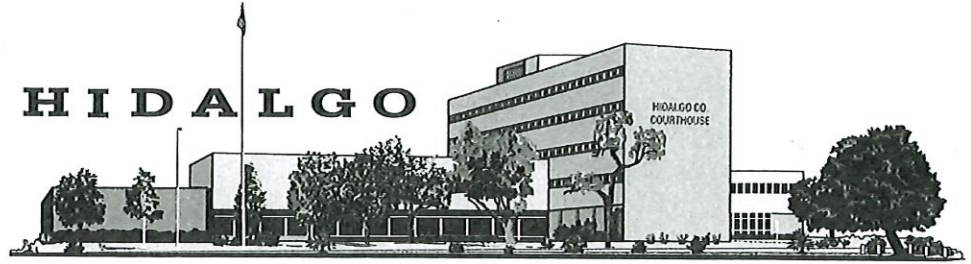
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

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

September 12, 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 July 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 135 TH D.C.	ROSE GUERRA REYNA JUDGE, 205 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 TH D.C.	L. KENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 402 ND D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if all credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the month of July 2019 totaled \$10,284.06. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 1 of 82 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, an adjustment for June 2019 (1) is pending to be completed. According to staff, the fees and fines were not verified due to an oversight.

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:

We noted that 3 of 13 online credit card transactions were receipted 4 to 6 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.

HIDALGO COUNTY DISTRICT JUDGES

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 by September 20, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-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) <u>JP51-2019-00455</u> [*] THRU <u>JP51-2019-00533</u> [*]	\$ <u>10,284.06</u> [*]
LESS: COST ON DEPOSIT	<u>0.00</u> - <u>x7</u> ✓	
ADD: COST ON DEPOSIT LIQUIDATED	<u>0.00</u> - <u>x7</u> ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	<u>\$ 10,284.06</u> <u>x3</u> ✓	
Less: Total amount of remittances to County Treasurer (From Part II)	<u>\$ 10,284.06</u> <u>(A)</u> ✓	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	<u>(0.00)</u> <u>x9-a1</u>	
	<u>(0.10)</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>10,284.06</u> <u>B</u> ✓	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
	<u>10284.06</u>	
Total Remittances Made to County Treasurer	\$ <u>10,284.16</u> <u>(A)</u>	

PREPARED BY: Y.M. Simpson

DATE: 8/5/19

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: ca 8.16.2019
47-8122/19 ds/m/19

[Signature]
JUSTICE OF THE PEACE
8/5/19
DATE

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

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issues/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	\$ 3,324.05
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	140.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	177.95
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	59.32
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	237.27
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	122.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional 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	93.80
Deferred Disposition		C.C.P. Art. 45.051	73.80		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	20.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	35.59
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-069-000-0-000	114.95
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	166.33
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	59.32
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
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	2,372.67
Compensation Victims Of Crims Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)	12	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	72.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,149.50
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	237.27
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	320.31
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	118.63
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	5.30
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/GCS 51.851		1100-207-20-000-070-0-000	120.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	59.32
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	12	GC 51.971 (a)		1100-207-20-000-076-0-000	60.00
ARREST /WARRANT FEES: STATE					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	266.57
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	20.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		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	475.00
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	1.00
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-069-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	120.66
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	320.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	75.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	75.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	150.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 504.1(b)/CCP 102.004		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-006-0-000	-

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**

DATE: *ca 8.16.2019*
12/13/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **\$ 10,284.06**

12/13/19

Justice of the Peace Jason Peña

Schedule of Adjustments

For the Month Ended July 31, 2019

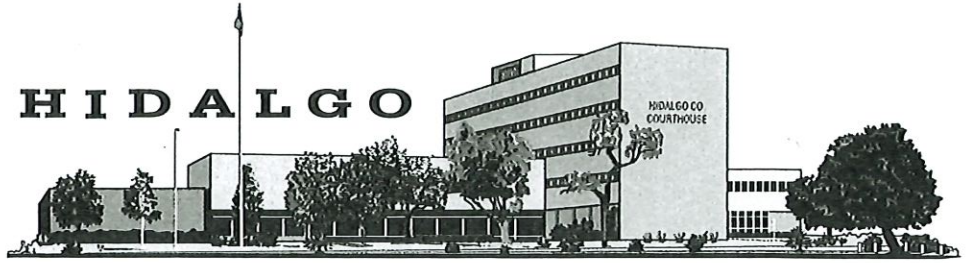
Receipt Cause #	Date	Offense Date	Charge Description	CCC	CHS	CHSJP	DEL	IDRF	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	SOR	STF	TPDC	TPDS	UTFC	Received Amount
P51-2019-00516	J51	7/25/2019	8/26/2018 Speeding	14.99	1.12	0.37	13.76	0.75	1.5	1.5	2	0.04	7.49	0.22	2.02	1.87	11.24	0.37	0.37	1.12	60.73

Delinquent was under assessed \$0.46.

TR18-0807-

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

September 9, 2019

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

Re: *Monthly Fees Report* for July 2019

Dear Ms. Hinojosa:

We conducted a limited scope review of the *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 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 July 2019. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 135TH D.C. ROSE GUERRA REYNA JUDGE, 208TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C. NOE GONZALEZ JUDGE, 318TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 319TH D.C. L. KENO VASQUEZ JUDGE, 338TH D.C. ISRAEL RAMON, JR. JUDGE, 432ND D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JUDGE, 464TH D.C.

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

Conclusion:

Collections for the month of July 2019 totaled \$458,377.29. 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUS M. SNOLLETERRY JUDGE, 12 TH D.C.	FERNANDO MANCIAS JUDGE, 13 TH D.C.	J.R. "BOB" FLORES JUDGE, 131 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 274 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 TH D.C.	NOE GONZALEZ JUDGE, 312 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 313 TH D.C.	L. KENO VASQUEZ JUDGE, 313 TH D.C.	ISRAEL RAMON, JR. JUDGE, 432 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	JUDGE, 441 TH D.C.
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COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

August 30, 2019

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

Re: Regular Trust Financial Statements for April 2019 through June 2019

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months ended April 30, 2019 through June 31, 2019 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

A handwritten signature in cursive script that reads "Maria A. Duran" with a small "ds" or similar mark at the end.

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 ST D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 312 ND D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 ST D.C.	L. KENO VASQUEZ JUDGE, 381 ST D.C.	ISRAEL RAMON, JR. JUDGE, 457 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JUDGE, 464 TH D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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August 27, 2019

Mr. Valde Guerra, County Executive Officer
 2818 S. Business Highway 281
 Edinburg, Texas 78539

Re: Precinct 4 Sunflower Park Playscape Project-Audit No. 2019-71

Dear Mr. Guerra:

We conducted a limited scope review of Playwell Group, Inc. and Playworks, Inc. invoices related to the Precinct 4 Sunflower Park playscape project procured and approved for payment by the prior Precinct 4 administration in accordance with Local Government Code §115.001. The objective of the review was to determine if the goods/services paid for were received. The review of invoices was prompted by concerns after Playworks, Inc. reimbursed Hidalgo County for work not completed.

Background:

Playwell Group, Inc./Playworks, Inc. was procured through a buy board contract for the Precinct 4 Sunflower Park playscape project. Below is a list of invoices paid by Hidalgo County related to the project.

Vendor	Inv. #	Inv. Date	For	Amount
Playworks, Inc.	2282	11/22/2017	1. Install fill dirt subgrade. 2. High concrete curb.	\$8,170.97
Playworks, Inc.	2283	11/22/2017	1. Install a stone block finish retaining wall.	\$8,198.38
Playworks, Inc.	2284	11/22/2017	1. Additional work for installation of a stone block finish retaining wall. 2. All labor and material for the installation of ramp.	\$ 5,456.80
PlayWell Group, Inc.	24365	11/22/2017	1. Provide and install a bondflex system; and 2. Provide and install pour in place rubber.	\$ 52,706.00

A check dated April 18, 2019 was submitted to the County by Playworks, Inc. in the amount of \$10,858.40 to reimburse Hidalgo County for the following:

- \$2,660.02 for Invoice 2282 since the 6"x12" concrete curb was not installed.
- \$8,198.38 for Invoice 2283 since the stone block retaining wall was not installed.

The funds were reimbursed to the County after the new Precinct 4 administration learned that the concrete curb and the retaining wall had been paid for and not installed. According to the vendor, the invoices were submitted to Hidalgo County for payment before the work was completed at the request of a Precinct 4 employee. According to the Precinct 4 employee, the invoices were requested from the vendor in order to submit the invoice to the County Auditor's Office for payment before the end of the County's fiscal year. The employee was not aware that the goods/services had not been received.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M S NOLETERRY JUDGE, 12th D.C. FERNANDO MANCIAS JUDGE, 83rd D.C. J. R. "BOBBY" FLORES JUDGE, 139th D.C. ROSE GUERRA REYNA JUDGE, 266th D.C. MARLA CUELLAR JUDGE, 275th D.C. MARIO E. RAMIREZ, JR. JUDGE, 312th D.C. NOE GONZALEZ JUDGE, 376th D.C. LETICIA LOPEZ JUDGE, 319th D.C. L. KENO VASQUEZ JUDGE, 318th D.C. ISRAEL RAMON, JR. JUDGE, 439th D.C. RENEE R. BETANCOURT JUDGE, 446th D.C. JAIME TIJERNA JUDGE, 446th D.C.

Segregation of Duties

Management is responsible for ensuring that an adequate internal control system is maintained by their department. Segregation of duties is a basic, key internal control in any organization. At the most basic level, it means that no single individual should have control over two or more phases of a transaction. Duties that should be segregated include: authorization, custody of the assets, and recording transactions. A single person should not perform the duties of preparing purchase requisitions, receiving goods ordered, and approving invoices for payment.

Receipt and Payment of Goods

County departments are responsible for receiving and reviewing invoices to ensure that the invoices are accurate and that the goods were received and/or the services were rendered. The invoice is signed by 1.) an employee acknowledging receipt of the invoice and ensuring that the invoice agrees to the purchase order; 2.) an employee acknowledging that the goods/services were received; and 3.) the commissioner or his/her designee approving the invoice for payment. The approved invoice is then submitted to the County Auditor's Office Accounts Payable Section for payment. The County Auditor's Office relies on the Precinct's personnel to ensure that the goods/services were received.

Scope and Methodology:

The scope of the review was limited to a review of the Playwell Group, Inc. and Playworks, Inc. invoices for the Precinct 4 Sunflower Park Playscape Project. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

In conducting the review, the following procedures were performed:

- Inquired with prior and current Precinct 4 staff to determine the reason the invoices were sent to the County Auditor's Office for payment prior to receiving the goods/services.
- Verified that the amount reimbursed by Playworks, Inc. for work not performed was accurate.
- Visited Sunflower Park to visually inspect the playground area to determine if the goods/services listed on the Playwell Group, Inc. and Playworks, Inc. invoices 2282, 2283, 2284, and 24365 were received.

Conclusion:

Based on the review, we concluded that Playwell Group, Inc. and Playworks, Inc. were paid for goods/services not received, as a result of a former Precinct 4 employee knowingly acknowledging the receipt of goods/services that had not been received. The former Precinct 4 employee was not able to provide an explanation as to why he signed the invoices prior to receiving the goods/services. In addition, the following was noted:

1. The invoices reviewed were all signed by a former Precinct 4 employee acknowledging that the goods/services were provided. The former Precinct 4 employee is currently employed by another County department.
2. The reimbursement amount received from Playworks, Inc. was not accurate. Invoice 2284 included charges for additional work needed for the installation of a stone block finish retaining wall that was not reimbursed to Hidalgo County. According to Playworks, Inc. the charges were not reimbursed to Hidalgo County because they were offset by additional charges incurred but not invoiced for modifications to the project which resulted from the elimination of the concrete curb and retaining wall.
3. We verified that the bondflex system, pour in place rubber, and ramp were installed. However, according to the current Precinct 4 staff, the pour in place rubber was installed in 2019 after inquires were made to the vendor regarding the safety of the bondflex system.

HIDALGO COUNTY DISTRICT JUDGES

Recommendations:

Management should implement formal monitoring procedures to ensure that invoices are only submitted for payment to the County Auditor's Office after the goods/services are received. At a minimum, employees should be retrained on the receipt and payment of goods process. In addition, we recommend that the employee that signed the Playworks, Inc. invoices acknowledging that the goods/services were provided no longer be involved in the accounts payable process. Furthermore, management should determine if disciplinary action is necessary.

The County Executive Officer and Precinct 4 should coordinate with Playworks, Inc. to determine if Playworks, Inc. owes Hidalgo County a portion of Invoice 2284.

Due to the weaknesses in the system of internal controls for the receipt and payment of goods, we could not determine if all goods/services were properly received by Commissioner Precinct 4 Office. Therefore, we recommend that the issues identified during our review be referred to the Hidalgo County Sheriff's Office for further review.

Please provide a management response and action plan to the recommendations noted above by September 20, 2019.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Ellie Torres, Commissioner Precinct 4

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 3, 2019

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

Re: July 2019 DTA Payment Request Report No. 2019-73

Dear Mr. Villarreal:

We completed a limited scope review of the July 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 July 31, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 62ND D.C. FERNANDO MANCIAS JUDGE, 53RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 388TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ISRAEL RAMON, JR. JUDGE, 439TH D.C. RENEER. BETANCOURT JUDGE, 448TH D.C. JUDGE, 444TH D.C.

- Although DTA fees for 169 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 (167 tax accounts), and small amounts collected (2 tax accounts) (see Exhibit A).

We will proceed to process the July 2019 DTA payment request in the amount of \$267,782.47 to LGBS.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 316 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEER. BETANCOURT JUDGE, 448 TH D.C.	JUDGE, 464 TH D.C.
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Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2017	A520000000000100	89.48	21.63	111.11	16.11
2	1	2017	C444004026001800	77.3	18.68	95.98	13.91
3	1	2017	S735000009001500	55.31	13.37	68.68	9.95
4	1	2017	V434502000005100	0.29	0.08	0.37	0.05
5	1	2016	M330000000001500	283.61	82.95	366.56	50.2
6	1	2016	A130000001003000	111.92	33.48	145.4	20.15
7	1	2016	S365000002001901	92.18	28.5	120.68	17.01
8	1	2016	E585000000000100	86.2	26.64	112.84	15.9
9	1	2016	S510000003000500	28.44	9.95	38.39	5.55
10	1	2016	A280000000000100	26.77	8.43	35.2	4.98
11	1	2016	M5830000000003600	23.83	8.06	31.89	4.57
12	1	2016	F675004000003200	23.75	8.04	31.79	4.56
13	1	2016	N050000000002900	18.8	5.82	24.62	3.47
14	1	2016	D060001000001300	10.42	3.65	14.07	2.03
15	1	2016	S408000000001400	8.86	2.74	11.6	1.63
16	1	2015	C444002011000100	160.33	49.57	209.9	27.66
17	1	2015	A180000060000705	59.09	24.96	84.05	11.79
18	1	2015	L43500000L000100	25.63	9.56	35.19	4.54
19	1	2015	V056500000003500	19.26	8.94	28.2	4.07
20	1	2015	L596504000003900	17.86	6.89	24.75	3.27
21	1	2015	L505000000006500	14.36	6.33	20.69	2.95
22	1	2015	F675004000003200	7.61	3.48	11.09	1.6
23	1	2015	G410000005000500	7.41	3.2	10.61	1.51
24	1	2015	S365000002001901	7.14	3.07	10.21	1.45
25	1	2014	E497000000002100	30.99	16.09	47.08	6.42
26	1	2013	T210000254001625	46.06	30.65	76.71	10.91
27	1	2013	C497097PCH171906	29.59	17.73	47.32	6.13
28	1	2013	A180000029000525	20.97	11.31	32.28	3.78
29	1	2013	W425000000003000	15.15	8.73	23.88	2.98
30	1	2013	T12000003001400	12.53	7.42	19.95	2.55
31	1	2013	A210000048001001	11.44	6.4	17.84	2.16
32	1	2013	H284000000016500	8.12	4.62	12.74	1.57
33	1	2013	L505000000006500	4.54	3.09	7.63	1.1
34	1	2013	A210000048001001	5.72	3.2	8.92	1.08
35	1	2013	P320002006001200	3.45	1.88	5.33	0.63
36	1	2012	C705000001000300	65.13	50.52	115.65	16.31
37	1	2012	N340000000303513	62.06	39.25	101.31	11.54
38	1	2012	N340000000303513	62.06	39.25	101.31	11.54
39	1	2012	M685000000000600	39.36	29.74	69.1	9.5
40	1	2012	W010000055000206	50.55	31.31	81.86	9.1
41	1	2012	N665000002000500	41.38	25.63	67.01	7.45
42	1	2012	S484300000003800	27.29	17.35	44.64	5.12
43	1	2012	P329500000000600	6.97	4.26	11.23	1.23

44	1	2012	N340000000303513	-62.06	-39.25	-101.31	-11.54
45	1	2011	T601002000018900	389.27	270.87	660.14	69.48
46	1	2011	G120001000002600	109.05	89.68	198.73	25.68
47	1	2011	L106902000005300	42.61	30.9	73.51	8.25
48	1	2011	T601002000018900	36.45	25.36	61.81	6.51
49	1	2011	C505000000009715	31.7	23.22	54.92	6.18
50	1	2011	M685000000000600	16.06	14.06	30.12	4.17
51	1	2010	L165300002002100	164.99	132.96	297.95	31.68
52	1	2010	N480000004000203	17.86	16.43	34.29	4.34
53	1	2010	L155002001000500	15.83	15.07	30.9	4.08
54	1	2010	E583002000000100	16.14	14.74	30.88	3.88
55	1	2010	N861301000009900	13.95	12.58	26.53	3.28
56	1	2010	B158504000009200	13.28	10.88	24.16	2.63
57	1	2010	C535300000015000	13.94	11	24.94	2.57
58	1	2010	M355000050000D00	9.27	7.34	16.61	1.72
59	1	2010	G590098004000101	6.7	5.79	12.49	1.46
60	1	2009	F24000000000900	107.93	95.25	203.18	20.56
61	1	2009	L670000003000400	36.38	37.31	73.69	9.28
62	1	2009	S045500000004600	24.37	25.63	50	6.5
63	1	2009	L165300002002100	2.2	2.03	4.23	0.46
64	1	2009	L155000006000900	0.46	0.47	0.93	0.11
65	1	2008	C266700000001500	143.88	138.97	282.85	27.63
66	1	2008	L165300002002100	82.84	86.64	169.48	18.89
67	1	2008	C910000000004500	57.61	61.02	118.63	13.48
68	1	2008	A553000000002000	62.97	60.41	123.38	11.9
69	1	2008	C140000024001503	43.4	42.21	85.61	8.46
70	1	2008	S735000004000600	34.63	34.95	69.58	7.32
71	1	2008	L155000006000900	4.81	5.43	10.24	1.28
72	1	2008	N580000004001500	5.74	5.93	11.67	1.27
73	1	2008	M594202000014300	1.79	2.02	3.81	0.48
74	1	2007	C266700000001500	147.36	160.01	307.37	30.95
75	1	2007	L165300002002100	37.16	43.32	80.48	9.14
76	1	2007	C910000000004500	23.39	27.58	50.97	5.9
77	1	2007	L605000000005005	23.54	27.11	50.65	5.69
78	1	2007	B240001000001200	30.63	31.4	62.03	5.65
79	1	2007	L672500000014000	13.87	17.24	31.11	3.91
80	1	2007	L672500000014000	13.85	17.26	31.11	3.91
81	1	2007	A555000000000300	11.61	13.91	25.52	3.03
82	1	2007	B156007000004400	11.07	11.81	22.88	2.23
83	1	2007	B505000015001100	6.62	7.24	13.86	1.42
84	1	2007	L155000006000900	4.81	6.01	10.82	1.36
85	1	2006	P850000000024430	218.43	242.27	460.7	40.3
86	1	2006	C266700000001500	149.68	180.49	330.17	34.13
87	1	2006	S170002021001020	100.08	137.38	237.46	30.33
88	1	2006	L165300002002100	61.36	78.9	140.26	16.2
89	1	2006	A300000020001200	61.92	76.72	138.64	15.05
90	1	2006	N860000003002700	22.39	31.34	53.73	7.06

91	1	2006	F675002000002500	21.19	25.34	46.53	4.74
92	1	2006	S245000000001200	8.04	10.21	18.25	2.06
93	1	2006	L155000006000900	4.81	6.59	11.4	1.45
94	1	2005	P850000000024430	145.39	178.71	324.1	29.44
95	1	2005	L165300002002100	61.36	86.27	147.63	17.3
96	1	2005	C266700000001500	43.85	58.13	101.98	10.79
97	1	2005	S170002021001020	26.05	38.88	64.93	8.36
98	1	2005	E750000000001500	7.74	12.42	20.16	2.87
99	1	2005	T490002001001900	5.77	6.9	12.67	1.08
100	1	2005	R225001003001900	2.47	3.89	6.36	0.88
101	1	2005	L155000006000900	0.3	0.44	0.74	0.1
102	1	2004	G212000000000700	59.17	82.01	141.18	14.03
103	1	2004	S325500000003200	34.28	59.38	93.66	13.47
104	1	2004	T210000250001521	61.22	80.16	141.38	12.4
105	1	2004	H365003000001100	23.12	33.56	56.68	6.17
106	1	2004	W380000238000005	11.22	18.47	29.69	3.97
107	1	2004	W230000052000300	8.28	13.23	21.51	2.75
108	1	2004	M015000062000401	7.44	12.26	19.7	2.64
109	1	2003	L165300002002100	46.02	75.74	121.76	14.63
110	1	2003	D175000000001000	22.22	41.19	63.41	9.14
111	1	2003	S477000000009500	33.25	44.87	78.12	6.14
112	1	2003	L315800000003600	22.09	34.3	56.39	6.1
113	1	2003	R026300000001100	16.81	27.79	44.6	5.4
114	1	2003	H265000010000500	10.7	14.44	25.14	1.97
115	1	2003	B496504000032900	3.46	6.09	9.55	1.28
116	1	2003	M190001000003200	4.92	7.03	11.95	1.08
117	1	2003	E650000006000505	3.1	4.16	7.26	0.57
118	1	2003	E650000006000505	2.09	2.82	4.91	0.39
119	1	2003	E330000123000901	0.67	1.23	1.9	0.27
120	1	2002	L165300002002100	46.02	81.26	127.28	15.46
121	1	2002	M190001000003200	20.19	31.28	51.47	4.82
122	1	2002	W010000044001052	7.39	11.16	18.55	1.63
123	1	2001	E665300000000700	48.87	87.91	136.78	15.39
124	1	2001	L165300002002100	36.74	69.29	106.03	13.01
125	1	2001	L590000010000215	14.21	26.75	40.96	5.01
126	1	2001	B158504000013400	13.89	22.62	36.51	3.31
127	1	2001	M355000073002600	6.71	13.52	20.23	2.76
128	1	2001	I200004000004100	14.24	21.68	35.92	2.71
129	1	2001	E540000002002100	0.26	0.42	0.68	0.06
130	1	2000	E665300000000700	68.42	131.31	199.73	22.78
131	1	2000	L165300002002100	35.41	71.03	106.44	13.17
132	1	2000	B158504000013400	27.69	48.43	76.12	7.1
133	1	2000	E140000001000600	4.39	8.18	12.57	1.36
134	1	2000	G040000006000100	1.68	3.48	5.16	0.67
135	1	2000	M687000000002600	2.32	4.16	6.48	0.64
136	1	1999	O330000024001500	3.71	7.57	11.28	1.3
137	1	1998	B010000003000300	15.39	31.98	47.37	5.11

138	1	1998	T527000000008800	9.87	22.56	32.43	4.21
139	1	1998	S165000000001600	7.31	13.88	21.19	1.84
140	1	1997	E720000009000600	12.75	29.19	41.94	4.99
141	1	1997	E140000001000600	5.88	13.11	18.99	2.14
142	1	1997	M405000003001600	1.9	4.54	6.44	0.83
143	1	1995	E810000007000800	10.4	25.28	35.68	3.98
144	1	1995	S477000000040600	6.7	17.81	24.51	3.26
145	1	1994	C840000001000100	27.57	68.07	95.64	10.05
146	1	1994	S683000000020800	26.76	64.97	91.73	9.27
147	1	1994	C120002000002600	4.29	11.14	15.43	1.8
148	1	1994	W010000030000728	3.41	9.56	12.97	1.76
149	1	1993	C840000001000100	59.62	154.37	213.99	22.8
150	1	1991	C840000001000100	55.31	156.48	211.79	23.15
151	1	1991	A080000000114909	4.76	14.8	19.56	2.6
152	1	1990	C840000001000100	28.72	84.7	113.42	12.54
153	1	1990	A080000000114909	12.65	40.93	53.58	7.15
154	1	1986	G080000003002100	35.3	119.68	154.98	17.32
155	12	1999	C266700000001500	2.45	5.01	7.46	0.87
156	12	1998	C266700000001500	4.37	9.47	13.84	1.63
157	12	1997	C266700000001500	4.79	10.95	15.74	1.87
158	12	1996	C266700000001500	2.99	7.19	10.18	1.22
159	12	1995	C266700000001500	4.74	11.98	16.72	2.02
160	12	1994	C266700000001500	3.79	10.03	13.82	1.68
161	12	1994	W010000030000728	0.16	0.48	0.64	0.09
162	12	1993	G165500000000700	0.05	0.18	0.23	0.04
163	1	2017	P520000006000200	13.46	3.04	16.5	2.38
164	1	2017	A180000035001102	102.75	23.63	126.38	18.19
165	1	2015	L670000004001800	9.51	3.7	13.21	1.76
166	1	2009	A080000000107609	20.21	22.48	42.69	5.94
167	1	2006	L136500000010300	9.57	14.36	23.93	3.45
168	1	2005	E540000045000300	3.77	5.78	9.55	1.28
169	1	1995	L665000001000000	44.54	113.4	157.94	19.38

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

September 3, 2019

Mr. Sergio Cruz, Budget Officer
Department of Budget and Management
2818 S. Business Highway 281
Edinburg, Texas 78539

Re: Cash Count Report No. 2019-67

Dear Mr. Cruz:

We conducted a surprise cash count of the cash held at the Department of Budget and Management's Employee Benefits Section on August 7, 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. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$2,816.00. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

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 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,

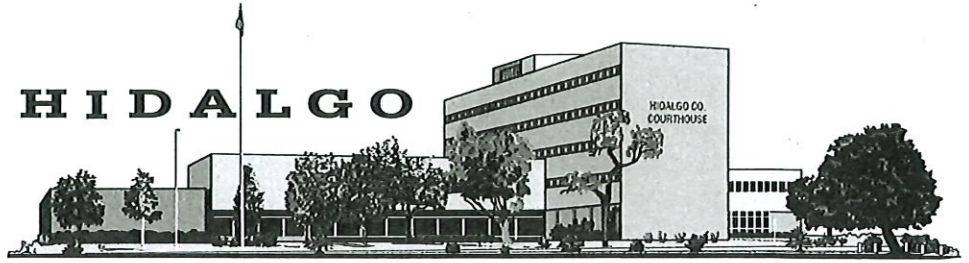
Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 131TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 383RD D.C. L. KENO VASQUEZ JUDGE, 388TH D.C. ISRAEL RAMON, JR. JUDGE, 439TH D.C. RENEE R. BETANCOURT JUDGE, 448TH D.C. JUDGE, 464TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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September 9, 2019

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Hidalgo County District Attorney's Office
100 N. Closner
Edinburg, TX 78539

Re: Hot Checks Cash Count Report No. 2019-69

Dear Mr. Rodriguez:

We conducted a surprise cash count of the cash held at your office on August 13, 2019, as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued 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 July 17, 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 \$2,096.72. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1

Security cameras were not utilized in areas where cash was received and safeguarded. According to staff, the Department of Budget and Management will be contacted for assistance.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections are received and safeguarded. 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, 82 nd D.C.	FERNANDO MANCUS JUDGE, 93 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 133 rd D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 nd D.C.	NOE GONZALEZ JUDGE, 370 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 rd D.C.	L. KENO VASQUEZ JUDGE, 388 th D.C.	ISRAEL RAMON, JR. JUDGE, 439 th D.C.	RENEE R. BETANCOURT JUDGE, 445 th D.C.	JUDGE, 444 th D.C.
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Failure to utilize security cameras in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded. In addition, management should contact the Department of Budget and Management to request their assistance in obtaining approval and funding for the purchase of security cameras.

Observation No. 2:

We noted that a pre-numbered official County receipt is not issued to the payor when the District Attorney's Office Investigators receive payments out in the field. A "Field Acknowledgement and Authorization" form is utilized to account for payments received; however, the "Field Acknowledgement and Authorization" form is not pre-numbered and is not in triplicate form. In addition, the investigator responsible for collecting the payment is not required to sign the form acknowledging the receipt of payment and a copy of the "Field Acknowledgment and Authorization" form is not issued to the payor.

Official forms must be approved by the County Auditor's Office. The County Auditor's Office requires that all cash (cashier's checks, money orders, currency, and credit card payments) received be promptly recorded and controlled using a pre-numbered official County receipt. In order to create an audit trail, the official County receipt must be noted with the date of issuance and the initials or signature of the investigator who issued the receipt at the time of issuance. In addition, each receipt should be signed by the payor. If a manual receipt is issued, the receipts must be ordered in triplicate form. The first copy of the form must be issued to the payor, the second copy must be retained by the department, and the third copy must be submitted to the County Auditor's Office. The manual receipt should be posted timely and cross referenced in *Odyssey*.

Failure to ensure that a pre-numbered official receipt is issued to the payor when collecting payments out in the field may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a pre-numbered official County receipt is issued to the payor when collecting payments out in the field. At a minimum, the "Field Acknowledgement and Authorization" form should be pre-numbered, contain a field for the investigators signature and date, and ordered in triplicate form. Please ensure the revised "Field Acknowledgement and Authorization" form is approved by the County Auditor's Office.

Please provide written management responses using the attached Management Response Forms for the observations noted above by September 20, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count please contact 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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES



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

AUDITEE: Criminal District Attorney AUDIT NO.: 2019-69
AUDIT: Cash Count MANAGEMENT RESPONSE DUE: September 20, 2019
FINDING No.: 1 RECOMMENDATION: 1

Management should ensure that security cameras are utilized in areas where cash is received and safeguarded. In addition, management should contact the Department of Budget and Management to request their assistance in obtaining approval and funding for the purchase of security cameras.

Management Response (Choose One):

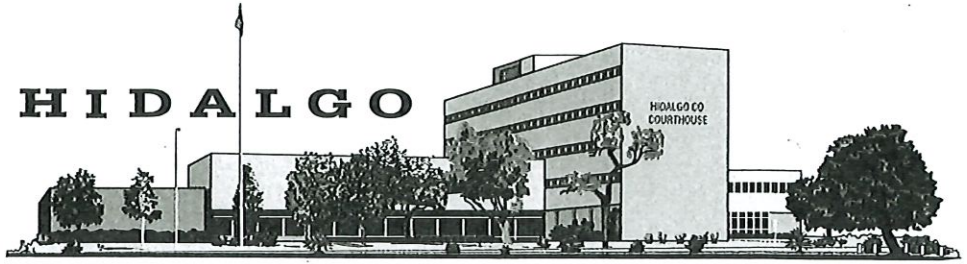
AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)
 AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION
 DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

September 9, 2019

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Hidalgo County District Attorney's Office
100 N. Closner
Edinburg, TX 78539

Re: Asset Forfeiture Cash Count Report No. 2019-70

Dear Mr. Rodriguez:

We conducted a surprise cash count of the cash held at your office on August 13, 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 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 July 17, 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:

At the time of the cash count, receipts had not been issued and collections had not been made.

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 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 Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JUDGE, 444 TH D.C.
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COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

September 3, 2019

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

Re: Cash Count Report No. 2019-71

Dear Constable Cantu:

We conducted a surprise cash count of the cash held at your office on August 20, 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 29, 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 \$6,831.00. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

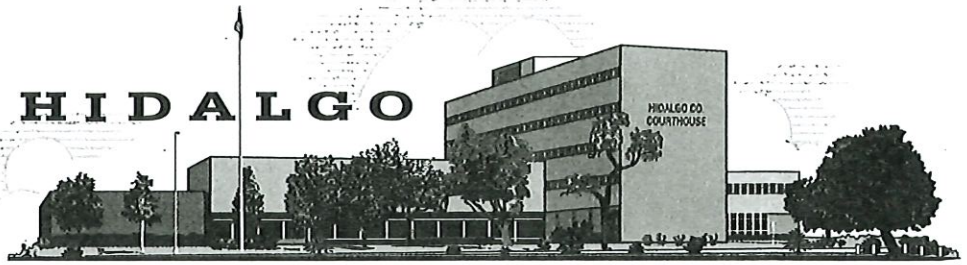
cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 15 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	MARLA CUELLAR JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	L. KENO VASQUEZ JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.	JUDGE, 44 th D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 3, 2019

The Honorable Atanacio Gaitan Jr., Constable
Hidalgo County Precinct No. 4
2814 S. Business Highway 281
Edinburg, TX 78539

Re: Cash Count Report No. 2019-75

Dear Constable Gaitan:

We conducted a surprise cash count of the cash held at your office on July 25, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

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

Conclusion:

There were no collections at time of cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that segregation of duties over the handling of collections requires improvement. The Administrative Assistant performs the following incompatible duties:

- Custody: Receives money, issues receipts, opens and lists mail receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares deposits, and has access to the inventory of unused receipts
- Recording: Accounts for numerical sequence of cash receipts, and prepares reports of cash received

According to staff, management is of the opinion that segregation of duties does not need to be implemented since there has not been an issue with the manner in which the collection of funds are handled.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening and listing mail receipts,

HIDALGO COUNTY DISTRICT JUDGES

LUS M. SINGLETERRY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 383RD D.C. L. KENO VASQUEZ JUDGE, 393RD D.C. ISRAEL RAMON, JR. JUDGE, 439TH D.C. RENEE R. BETANCOURT JUDGE, 446TH D.C. JUDGE, 447TH D.C.

balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, preparing the Office of the Attorney General billings, and preparing reports of cash received.

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

Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

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

Observation No. 2:

We noted that security cameras were not utilized in the area where cash is safeguarded. According to staff, cameras are not utilized since the cash is safeguarded in the Administrative Assistant's Office.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

The use of security cameras acts as a crime deterrent. Failure to properly utilize security cameras where cash is received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should install cameras in areas where cash is received and safeguarded.

Please provide written management responses to the observations noted above by September 13, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

September 3, 2019

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

Re: Cash Count Audit No. 2019-76

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Pharr Sanitation Office on August 20, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on August 29, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$500.00. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$200.00.

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 or would like to schedule a meeting to discuss this cash count, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383TH D.C.

L. KENO VASQUEZ
JUDGE, 385TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH 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
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 3, 2019

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

Re: Cash Count Report No. 2019-560

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Mission Health Clinic on July 25, 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:

Total cash on hand at the time of the cash count was \$100.00. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$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 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 segregation of duties over the handling of cash requires improvement. The Clerk Manager and two Clerks perform the following incompatible duties:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 89TH D.C. J. R. "BOBBY" FLORES JUDGE, 119TH D.C. ROSE GUERRA REYNA JUDGE, 205TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. Leticia Lopez OVERTSEER LETICIA LOPEZ JUDGE, 315TH D.C. L. KENO VASQUEZ JUDGE, 318TH D.C. ISRAEL RAMON, JR. JUDGE, 435TH D.C. RENEER. BETANCOURT JUDGE, 448TH D.C. JUDGE, 444TH D.C. JUDGE, 444TH D.C. JUDGE, 444TH D.C.

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

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

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

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

Recommendation:

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

Please provide a written management response to the observation noted above using the attached Management Response Form by September 13, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Management Response Form

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

L. KENO VASQUEZ
JUDGE, 385TH D.C.

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

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

JUDGE, 484TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 3, 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. 2019-567

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Mission Tax Office on July 29, 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 November 20, 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 \$67,639.77. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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

Observation No. 1:

We noted that 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY JUDGE, 22ND D.C. FERNANDO MANCIAS JUDGE, 31ST D.C. J. R. "BOBBY" FLORES JUDGE, 131ST D.C. ROSE GUERRA REINA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 276TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 376TH D.C. LETICIA LOPEZ JUDGE, 381ST D.C. L. KENO VASQUEZ JUDGE, 381ST D.C. ISRAEL RAMON, JR. JUDGE, 435TH D.C. RENEE R. BETANCOURT JUDGE, 448TH D.C. JUDGE, 461TH D.C.

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 observation noted above using the attached Management Response Form by September 13, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor II, at (956) 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

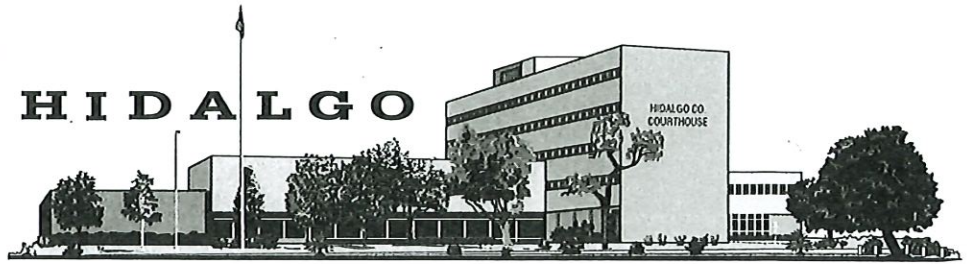
Enclosure: Management Response Form

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

HIDALGO COUNTY DISTRICT JUDGES

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 28, 2019

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

Re: Cash Count Report No. 2019-573

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's Recording and Official Records and Vital Statistics Departments on June 11, 2019, as required by Local Government Code § 115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on May 16, 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:

The total cash on hand at the time of the cash count was \$43,925.00. 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 \$200.00 (See Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No 1:

At the time of the cash count, cash on hand did not reconcile to the total receipts issued. Cash on hand had a net overage of \$503.00. The variances consisted of:

- Twelve mail-in payments totaling \$508.00 that had not been receipted at the time of the cash count. The checks were subsequently receipted after the cash count was performed. According to staff, mail-in payments are receipted when the Clerks are not attending customers.
- One Clerk had a \$5.00 shortage that was unidentifiable. We noted the shortage was not recorded on the *Cashier's Daily Close-Out Report/Daily Remittance Form* or the *Fee Monthly Report*. According to the County Clerk's Internal Auditor, the shortage was replenished by Management.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 81st D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 215th D.C.

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

NOE GONZALEZ
JUDGE, 315th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319th D.C.

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

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

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

JAME THERNA
JUDGE, 414th D.C.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts. In addition, management 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 monitor overages and shortages may result in the loss or misuse of County Funds.

Recommendation:

Management should ensure that payments are promptly receipted and all overages and shortages be monitored to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Observation No. 2:

We noted that the County Clerk's Office does not require employees to read the "Cash Handling Guidelines and Procedures." According to the County Clerk's Internal Auditor, management does not require for employees to read and sign the "Cash Handling Guidelines and Procedures".

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file.

Failure to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures" increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures." In addition, the signed forms should be maintained on file.

Observation No. 3:

We noted that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been maintained. According to the County Clerk's Office Internal Auditor, after the closure of the Fee Bank Account, a list of hot checks has not been maintained. A hot check list will be requested from the County Treasurer's Office.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to maintain a hot check list may increase the risk that a check is collected from a customer who has previously presented a "hot check" as payment.

Recommendation:

Management should request the "hot check" listing from the County Treasurer's Office.

Observation No. 4:

The records archive fee notice was not posted for the public's view. According to Internal Auditor and Recording and Vitals' Supervisor, management will be informed and the records archive fee notice will be added to the information displayed in their office monitors by the following business day.

Local Government Code 118.025(h) requires that a notice be posted in a conspicuous place in the County Clerk's office if the records archive fee is collected. The notice must state the amount of the fee in the following form: "The Commissioners Court of Hidalgo County has determined that a records archive fee of \$___ is needed to preserve and restore County Records."

HIDALGO COUNTY DISTRICT JUDGES

Honorable Arturo Guajardo, Jr.
August 28, 2019
Page 3 of 3

Failure to post the records archive fee notice in a conspicuous location increases the risk that cashiers' collect more than the fee amount without detection.

Recommendation:

Management should ensure that the records archive fee notice is posted in a conspicuous place for the public's view.

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Gricelda Quintero, Internal Auditor II, at ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



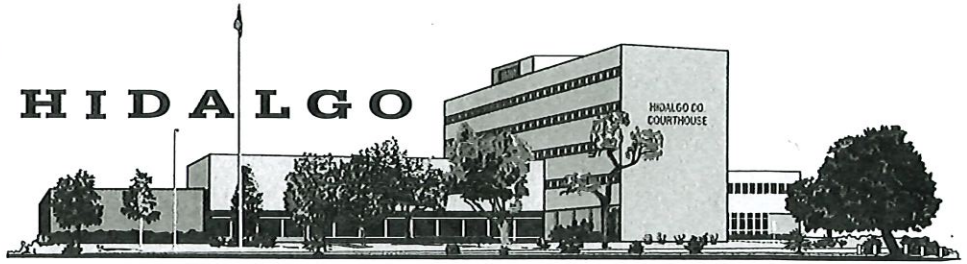
Maria Arcilia Duran, CPA, MBA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 15 th D.C.	ROSE GUERRA REYNA JUDGE, 21 st D.C.	MARLA CUELLAR JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. CLERK	LETICIA LOPEZ JUDGE, 39 th D.C.	L. KENO VASQUEZ JUDGE, 41 st D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.	JAME TIJERINA JUDGE, 44 th D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

August 23, 2019

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

Re: Cash Count Report No. 2019-581

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the McAllen Motor Vehicle Substation on June 25, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on April 24, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

Conclusion:

Total cash on hand at the time of the cash count was \$17,943.20. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count, web dealer reports, and the approved change fund of \$6,700.00. 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.

HIDALGO COUNTY DISTRICT JUDGES

LUS H. SNOLETERRY JUDGE, 12th D.C. FERNANDO MANCIAS JUDGE, 13th D.C. J. R. "BOBBY" FLORES JUDGE, 13th D.C. ROSE GUERRA REYNA JUDGE, 24th D.C. MARLA CUELLAR JUDGE, 27th D.C. MARIO E. RAMIREZ, JR. JUDGE, 32nd D.C. NOE GONZALEZ JUDGE, 31st D.C. OVERSEER LETICIA LOPEZ JUDGE, 31st D.C. L. KENO VASQUEZ JUDGE, 31st D.C. ISRAEL RAMON, JR. JUDGE, 43rd D.C. RENEE R. BETANCOURT JUDGE, 44th D.C. JAIME TIJERNA JUDGE, 44th D.C.

Observation No. 1:

We noted that the "McAllen Daily Work" schedule, used to reconcile daily collections, did not include the initials of each Cashier under the column labeled "Deputy Initials." Instead, only one cashier initialed all the "McAllen Daily Work" schedules. According to the Head Cashier, she will ensure that each cashier initials the "McAllen Daily Work" schedule as acknowledgment of their reconciliation.

Pursuant to County Auditor's Office Cash Handling Guidelines and Procedures, both the cashier and witness must sign the "McAllen Daily Work" schedule to document their responsibility for the reconciliation.

Failure to ensure that each cashier signs the "McAllen Daily Work" schedule to document their responsibility for the reconciliation may result in not being able to detect the cashier responsible for shortages and overages.

Recommendation:

Management should ensure that the "McAllen Daily Work" schedule is initialed by each cashier to document their responsibility for the reconciliation.

Observation No. 2:

We noted that a check was missing the written dollar amount. According to staff, the check was accepted due to an oversight.

Pursuant to County Auditor's Office Cash Handling Guidelines and Procedures, Cashiers must verify that the numeric and written dollar amounts agree when accepting checks as payment. The written dollar amount is the legal line of the check.

Failure to ensure that checks are properly completed may result in the bank not honoring the check for deposit.

Recommendation:

Management should ensure that checks are properly completed.

Observation No. 3:

We noted that staff does not verify that funds collected by web dealers have been deposited to the Motor Vehicle General bank account prior to receipting the collections in RTS. According to staff, employees at the main office are responsible for this verification. The funds are received from the web dealers approximately 1 to 3 days after the receipts are receipted in RTS.

The County Auditor's Office requires that a receipt be issued once funds have been deposited in the Motor Vehicle General bank account. The document used to verify that the funds have been received should be attached to the receipts.

Failure to ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account may result in incorrect accounting of receipts and deposits and the loss of County funds.

Recommendation:

Management should ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account. In addition, the documentation used to verify that the funds were received should be attached to the receipts.

Observation No. 4:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector".

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector)

HIDALGO COUNTY DISTRICT JUDGES

prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

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

Please provide written management responses to the observations noted above using the attached Management Response Forms by September 6, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

- cc: Mr. Valde Guerra, County Executive Officer
- Mr. Santos Castilleja, Motor Vehicle Division Manager
- Ms. Kristi Torres, McAllen Motor Vehicle Substation Supervisor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 205 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO VASQUEZ JUDGE, 315 TH D.C.	ISRAEL RAMON, JR. JUDGE, 435 TH D.C.	RENEE R. BETANCOURT JUDGE, 445 TH D.C.	JAIMÉ TIJERNA JUDGE, 447 TH D.C.
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**HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM**

AUDITEE: Motor Vehicle - McAllen AUDIT NO.: 2019 - 581
AUDIT: Cash Count MANAGEMENT RESPONSE DUE: September 6, 2019
FINDING No.: 4 RECOMMENDATION: 4

Management should ensure that checks are made payable 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: _____

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 23, 2019

Mr. Arnold K. Patrick, Director
Community Supervision and Corrections Department
3100 South Business Highway 281
Edinburg, TX 78539

Re: Cash Count Report No. 2019-583

Dear Mr. Patrick:

We conducted a surprise cash count of the cash held at the Community Supervision and Corrections Department-Court Services (Old Administration) Building on June 20, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on September 26, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$627.00. Based on the results of our review, we concluded that total cash on hand reconciled to total receipts issued for the day up to the time of the cash count and the approved change fund of \$200.00. 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 a *Daily Money Recap* form is used to reconcile collections instead of the *Cashier's Daily Close-out Report* (see attached report) prescribed by the County Auditor's Office. The *Daily Money Recap* form does not document the reconciliation of credit card collections. According to Management, the Accountant reconciles all credit card collections to the *Hamer Enterprises'* online payment report for each cashier as part of the daily cash reconciliation process; however, the reconciliation is not formally documented. According to staff, the *Cashier's Daily Close-out Report* is not used since it has not been approved by Management.

The County Auditor's Office requires that cashiers reconcile collections to all receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-out Report*. The reconciliation of credit card payments must be documented on the *Cashier's Daily Close-out Report*.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MAINCAS JUDGE, 83 RD D.C.	J.R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 RD D.C.	L. KENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	JAIME TIJERNA JUDGE, 447 TH D.C.
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Failure to ensure that the reconciliation of credit card payments is documented may increase the risk that discrepancies between actual credit card collections and recorded amounts are not discovered in a timely manner.

Recommendation:

Management should ensure that the *Cashier's Daily Close-out Report* is used to reconcile collections. At a minimum, the *Daily Money Recap* form used to reconcile collections should be revised to include the reconciliation of credit card payments.

Observation No. 2:

We noted that a security camera is not installed in the area where collections are safeguarded overnight. According to staff, security cameras have not been purchased due to budgetary constraints.

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

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

Recommendation:

Management should contact the Executive Office and Budget Office to ensure that security cameras are installed and utilized in all areas where cash collections are received and safeguarded.

Please provide a written management response to the observations noted above using the attached Management Response Forms by September 6, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to meet regarding this cash count, please contact Araceli A. Guillen, Internal Auditor I, at ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, or Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: *Cashier's Daily Close-out Report* and Management Response Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

BERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 134TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 433TH D.C.

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

JAIME TIJERNA
JUDGE, 441TH D.C.

COUNTY OF HIDALGO, TEXAS
Community Supervision and Corrections Dept. - Old Admin. Building
DAILY MONEY RECAP

Cashier's Name: _____

Today's Date: _____

Collections for Date: _____

Time Started: _____

Time Completed: _____

PART I: RECAP OF COLLECTION RECEIPTS

TOTAL CASH COLLECTED PER RECEIPT COPY/IES \$ _____

*ATTACH RECEIPT COPY/IES

PART II: CASH ON HAND BY ACTUAL COUNT

A.) TOTAL CHECKS \$ _____

B.) TOTAL MONEY ORDERS \$ _____

C.) TOTAL IN-HOUSE CREDIT/DEBIT CARDS \$ _____

D.) CURRENCY G.) COINS

_____ ONES \$ _____

_____ PENNIES \$ _____

_____ FIVES _____

_____ NICKELS _____

_____ TENS _____

_____ DIMES _____

_____ TWENTIES _____

_____ QUARTERS _____

_____ FIFTIES _____

_____ HALF DOLLARS _____

_____ HUNDREDS _____

_____ SILVER DOLLARS _____

_____ OTHER _____

TOTAL \$ _____

TOTAL \$ _____

TOTAL CHECKS, MONEY ORDERS, CREDIT/DEBIT CARDS, CURRENCY, AND COINS ON HAND \$ _____

LESS: CHANGE FUND \$ _____

TOTAL FUNDS RECEIVED \$ _____

VARIANCE-OVERAGE/ (SHORTAGE) \$ _____

COMMENTS: _____

PART III: ACKNOWLEDGMENT AND APPROVAL

CHANGES IN MONEY COUNT MUST BE INITIALED BY BOTH PARTIES

I have counted and acknowledge receipt of all cash collected. Time Started: _____

Verified By: _____ Time Verified: _____

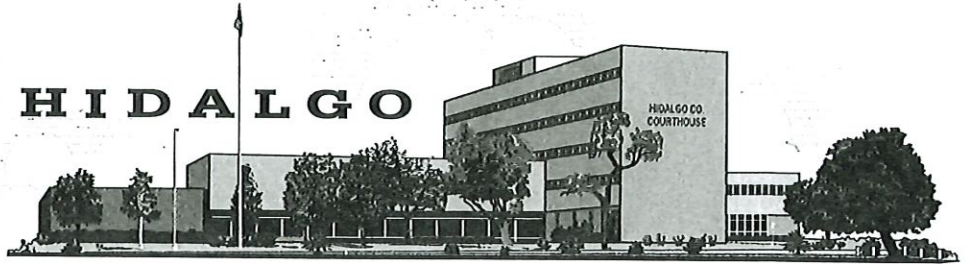
Witness By: _____ Time: _____

\$100.00 CHANGE FUND VERIFIED: Please Circle One Yes No

If yes, Verified By: _____

Date Prepared By: _____ Completed at Date/Time: _____

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

September 3, 2019

The Honorable Laura Hinojosa, District Clerk
Hidalgo County District Clerk's Office
100 N. Clossner
Edinburg, TX 78539

Re: Cash Count Report No. 2019-585

Dear Ms. Hinojosa:

We conducted a surprise cash count of the cash held at your 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 our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$14,847.30. Based on the review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$450.00

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 or would like to schedule a meeting to discuss this cash count, please contact Marissa Castillo, Internal Auditor II, at ext. 4650, 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
County Auditor

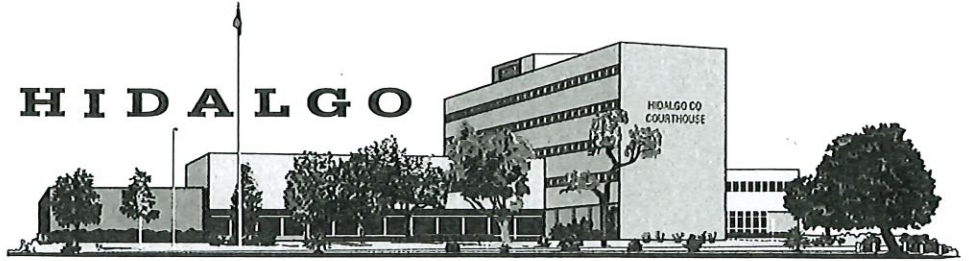
cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO M'ANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 205TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 383TH D.C. L. KENO VASQUEZ JUDGE, 388TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. JUDGE, 449TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-3587
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 3, 2019

The Honorable Luis J. Garza
Justice of the Peace Precinct 3, Place 1
730 N. Breyfogle Rd., Suite C
Mission, TX 78572

Re: Cash Count Report No. 2019-590

Dear Judge Garza:

We conducted a surprise cash count of the cash held at your office on August 1, 2019, as required by Local Government Code § 115.0035. The objective of the cash count was to determine if cash on hand reconciled to the total receipts issued up to the time of the cash count.

Scope:

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

Conclusion:

Cash on hand at the time of the cash count totaled \$1,099.50. Based on the review, we concluded that total cash on hand reconciled to total receipts issued for the day up to the time of the cash count. 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:

Procedures for the accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

1. Citations received from law enforcement agencies, except for Department of Public Safety (DPS), and civil cases were not recorded on a log. DPS automatically uploads the citations into *Odyssey*.
2. A reconciliation of citations and civil cases filed at the court to those recorded on *Odyssey*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into *Odyssey* (recording responsibility).

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 52 ND D.C.	BERNANDO MANCIAS JUDGE, 53 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 205 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 TH D.C.	L. KENO VASQUEZ JUDGE, 383 TH D.C.	ISRAEL RAMON, JR. JUDGE, 432 ND D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	JUDGE, 444 TH D.C.
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According to staff, due to a heavy case load and limited staff, procedures for the accounting of citations and civil case filings have not been implemented.

The County Auditor's Office requires that a reconciliation of citations and civil cases filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a citation/civil cases filed log (log). Citations/civil cases should be entered into *Odyssey*, the case management system, the same day they are received. Any exceptions should be brought to the attention of the Supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing citations:

- a. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should immediately list citations/civil cases on the log before distribution to the person responsible for entering them into *Odyssey*. Since the person responsible for entering the citations/civil cases into *Odyssey* has recording responsibilities, he/she should not be responsible for accepting payments.
- b. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should note, at a minimum, the following on the log: date received, citation number, name of violator/plaintiff, and name of officer who issued the citation, as applicable. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the log.
- c. The person responsible for entering the citations into *Odyssey* should enter the date of entry and docket number assigned to the citation/civil case on the log and provide his/her signature on the "Entered by" line of the log.
- d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *Odyssey* and reconciled to the log by a person other than the person responsible for entering the citations into *Odyssey*. Any variances should be noted on the log, with a detailed explanation, and immediately brought up to the attention of the Justice of the Peace. In addition, the person conducting this reconciliation should provide his/her signature on the log as acknowledgment of the reconciliation.
- e. Citations should be placed in the applicable file.
- f. The Justice of the Peace should request periodic reports regarding the citations filed with the courts from law enforcement agencies and reconcile the reports to the citations recorded in *Odyssey*.
- g. Copies of the citation logs and periodic reports received from law enforcement agencies shall be maintained by the Justice of the Peace Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Maintaining adequate internal controls over citations is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations.

Failure to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that citations and civil cases are properly accounted and reconciled. If these procedures cannot be implemented, management should ensure that compensating controls are implemented.

Observation No. 2:

We noted that segregation of duties over the handling of collections requires improvement.

The Court Coordinator performs the following incompatible duties:

- o Custody: Receives money, issues receipts, balances receipts issued to cash on hand, and maintains a cash drawer
- o Recording: Accounts for numerical sequence of cash receipts and prepares monthly reports
- o Authorization: Compares listed mail receipts to recorded cash receipts

HIDALGO COUNTY DISTRICT JUDGES

According to staff, segregation of duties is difficult to implement due to limited staff and heavy workload.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing receipts issued to cash on hand, and maintaining a cash drawer should be different from the individual responsible for accounting for numerical sequence of cash receipts and preparing monthly reports. 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 or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

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

Observation No. 3:

A notice stating that "A \$ ____ fee will be collected on all returned checks" was not posted in a conspicuous location for the public's view. According to staff, the notice was not posted due to an oversight.

The County Auditor's Office requires that a notice stating, "A \$ ____ fee will be collected on all returned checks" is posted in a conspicuous location for the public's view. In addition, money orders are to be treated like checks. Although it is unlikely for a money order to be returned for insufficient funds, it is possible. Posting the required notice will deter customers from issuing checks that will not clear the bank.

Recommendation:

Management should ensure that a notice stating, "A \$ ____ fee will be collected on all returned checks" is posted in a conspicuous location for the public's view.

Observation No.4:

We noted that mail-in payments are not restrictively endorsed immediately upon receipt, instead they are restrictively endorsed when they are receipted. According to staff, mail-in payments were not restrictively endorsed until they were receipted due to an oversight.

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. All checks received must be restrictively endorsed immediately upon receipt.

Failure to ensure that all mail-in payments are restrictively endorsed upon receipt may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all mail-in payments are restrictively endorsed upon receipt. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's

HIDALGO COUNTY DISTRICT JUDGES

Office for the minimum procedures to be implemented for processing mail-in payments. If the payment needs to be returned to sender, supporting documentation can be attached to the mail log to support the reason the mail-in payment was not receipted.

Please provide written management responses to the observations noted above using the attached management response forms by September 13, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 432ND D.C.

RENEE R. BETANCOURT
JUDGE, 444TH D.C.

JUDGE, 467TH D.C.



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

AUDITEE: Justice of the Peace Pct. 3,
Pl. 1 AUDIT NO.: 2019-590

AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: September 13, 2019

FINDING No.: 1 RECOMMENDATION: 1

Management should ensure that citations and civil cases are properly accounted and reconciled. If these procedures cannot be implemented, management should ensure that compensating controls are implemented.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____



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

AUDITEE: Justice of the Peace Pct. 3,
Pl. 1 AUDIT NO.: 2019-590

AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: September 13, 2019

FINDING No.: 3 RECOMMENDATION: 3

Management should ensure that a notice stating, "A \$___ fee will be collected on all returned checks" is posted in a conspicuous location for the public's view.

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:	<u>Justice of the Peace Pct. 3, Pl. 1</u>	AUDIT NO.:	<u>2019-590</u>
AUDIT:	<u>Cash Count</u>	MANAGEMENT RESPONSE DUE:	<u>September 13, 2019</u>
FINDING No.:	<u>4</u>	RECOMMENDATION:	<u>4</u>

Management should ensure that all mail-in payments are restrictively endorsed upon receipt. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments. If the payment needs to be returned to sender, supporting documentation can be attached to the mail log to support the reason the mail-in payment was not received.

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:** _____
