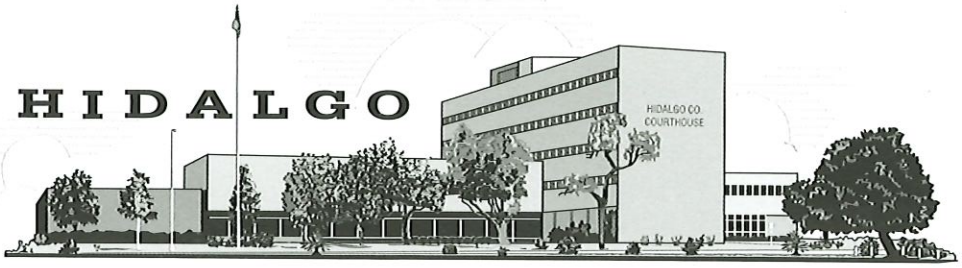
COUNTY of HIDALGO

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

November 5, 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
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for July 2019
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for August 2019
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for August 2019
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for July 2019
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for August 2019
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for August 2019
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for August 2019
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for August 2019
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Reports for July 2019 and August 2019
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for August 2019
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Monthly Fee Report for June 2019 and July 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Swimming Pool Monthly Fees Reports for July and August 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for July 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for August 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for August 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for June 2019 and July 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for August 2019
The Hon. Ellie Torres, Commissioner Precinct No. 4	Sanitation Program Monthly Fee Report for July 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Fee Monthly Report for August 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for August 2019
The Hon. Arturo Guajardo Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for August 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for August 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Processing Fees Report for July 2019 and August 2019

The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for August 2019
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for August 2019
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for August 2019
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for August 2019
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for August 2019
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for August 2019
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	August 2019 DTA Payment Request Report No. 2019-84
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	September 2019 DTA Payment Request Report No. 2019-85
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	McAllen Substation Cash Count Report No. 2019-572
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Cash Count Report No. 2019-586

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments

COUNTY of HIDALGO

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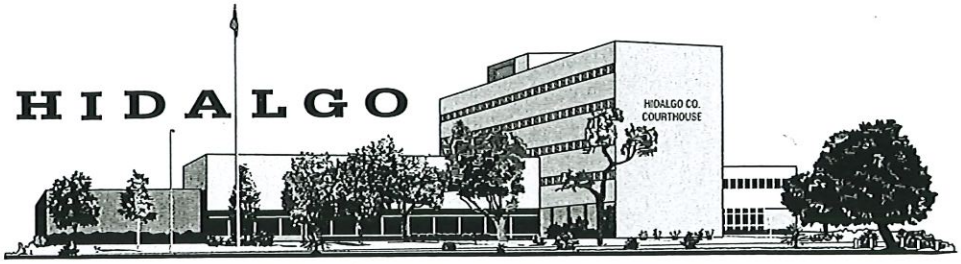


EDINBURG, TEXAS 78539

September 27, 2019

Mr. Eduardo Olivarez, Director
Hidalgo County Department of Health & Human Services
1304 S. 25th Street
Edinburg, Texas 78539

Re: *Environmental Health Division Monthly Fees Report* for July 2019

Dear Mr. Olivarez:

We conducted a limited scope review of the *Environmental Health Division Monthly Fees Report* (*Monthly Fees Report*) and supporting documentation for the month of 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 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 5 days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance/Close-out Reports* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts issued, Close-out Reports, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of July 2019 totaled $24,150.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

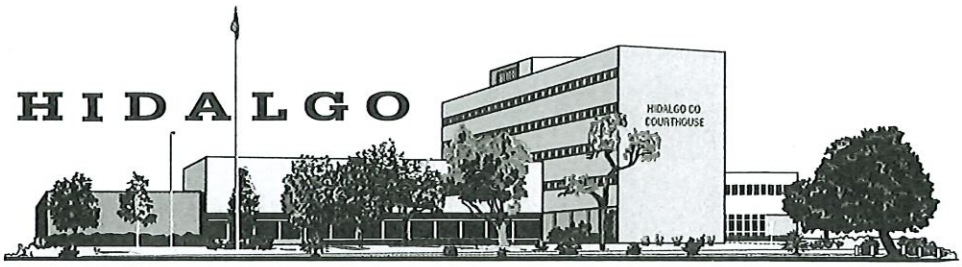
Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



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October 10, 2019

Mr. Eduardo Olivarez, Director
Hidalgo County Department of Health & Human Services
1304 S. 25th Street
Edinburg, Texas 78539

Re: *Environmental Health Division Monthly Fees Report* for August 2019

Dear Mr. Olivarez:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of August 2019. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance/Close-out Reports* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts issued, Close-out Reports, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of August 2019 totaled $38,680.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 27, 2019

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

Re: *Monthly Fee Report* for August 2019

Dear Ms. Chapa:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the month of August 2019 totaled $936.25. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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September 27, 2019

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

Re: *Monthly Fees Report* for July 2019

Dear Mr. Garza:

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). 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 *Daily Remittance* forms to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance* forms, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the month of July 2019 totaled $12,874.79. Based on the review, we concluded that fees collected were properly accounted and reported.

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

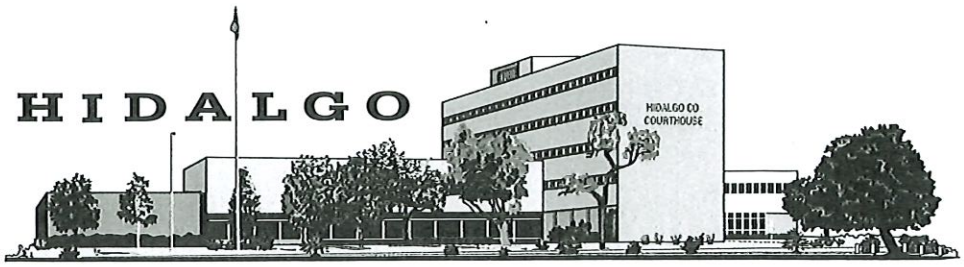
Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



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EDINBURG, TEXAS 78539

October 10, 2019

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

Re: *Monthly Fees Report* for August 2019

Dear Mr. Garza:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance* forms to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance* forms, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the month of August 2019 totaled $10,100.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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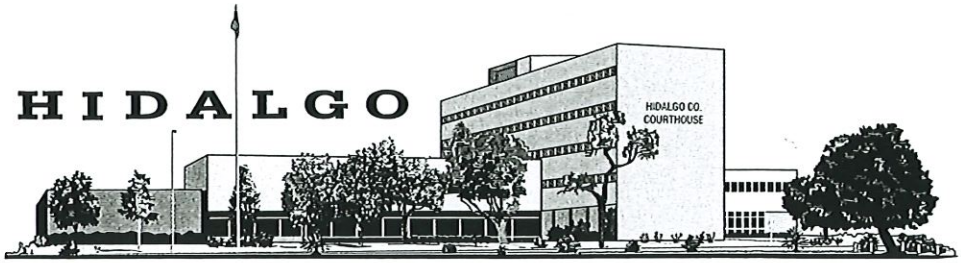

EDINBURG, TEXAS 78539

September 27, 2019

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

Re: *Monthly Fees Report* for August 2019

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the month of August 2019 totaled $1,725.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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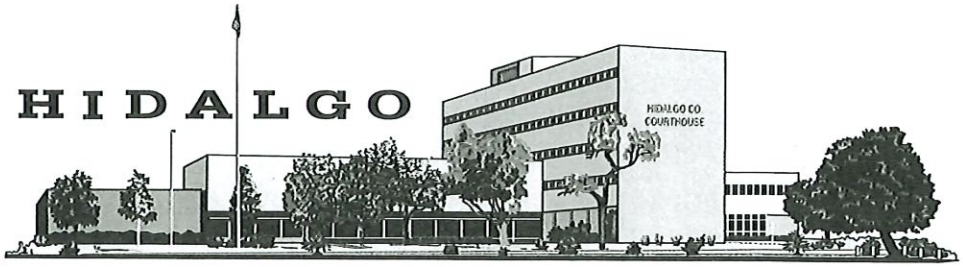

EDINBURG, TEXAS 78539

October 8, 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 August 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 August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Report/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of August 2019 totaled $13,756.00. 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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

September 27, 2019

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

Re: *Monthly Fees Report* for August 2019

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of August 2019 totaled $13,055.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

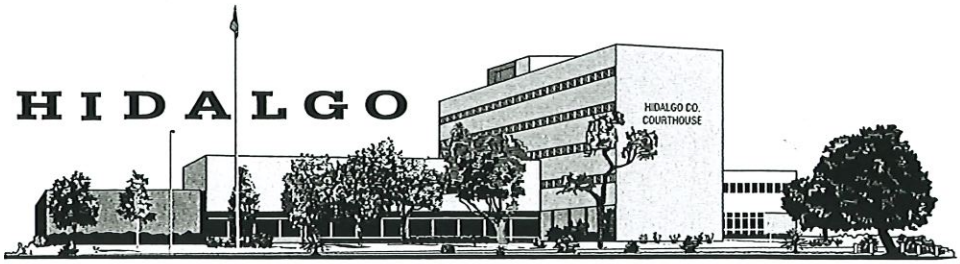
Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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September 27, 2019

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

Re: *Monthly Fees Reports* for July 2019 and August 2019

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Reports* and supporting documentation for the months of July 2019 and August 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 Reports* for the months of July 2019 and August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the months of July 2019 and August 2019 totaled $9,756.50 and $1,405.00, respectively. Based on our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

September 27, 2019

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

Re: *Monthly Fees Report* for August 2019

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the month of August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of August 2019 totaled $450.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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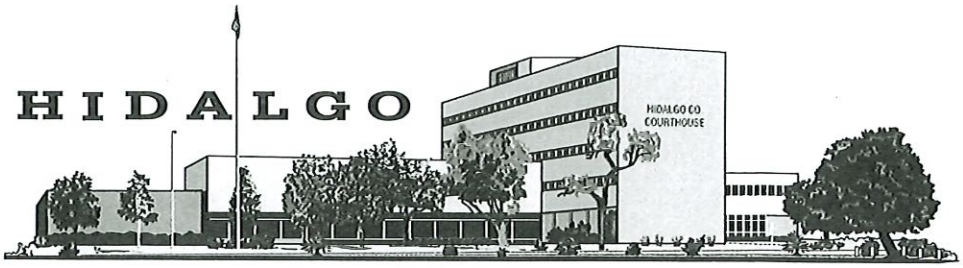

EDINBURG, TEXAS 78539

October 8, 2019

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

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

Dear Commissioner Fuentes:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the months of June 2019 and July 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in sequential order.
- Verified that procedures for voiding receipts and permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the months of June 2019 and July 2019 totaled $24,275.00 and $25,700.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system

of internal controls for the accounting and safeguarding of cash and accountable forms requires improvement as noted in the observation below.
The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

Observation No. 1:
A $25.00 shortage in the month of May 2017 and 5 missing permits (41601, 41644, 41646, 48210, and 61946) issued between April 2017 and December 2018 totaling $150.00 have not been replenished and deposited with the County Treasurer. In addition, the unaccounted permits have not been voided in the Solid Waste Disposal Application Program as previously requested by the County Auditor's Office. According to staff, indemnification will be requested at Commissioners Court.

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

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

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

Recommendation:
The shortage and missing permits should be immediately replenished and deposited with the County Treasurer.

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

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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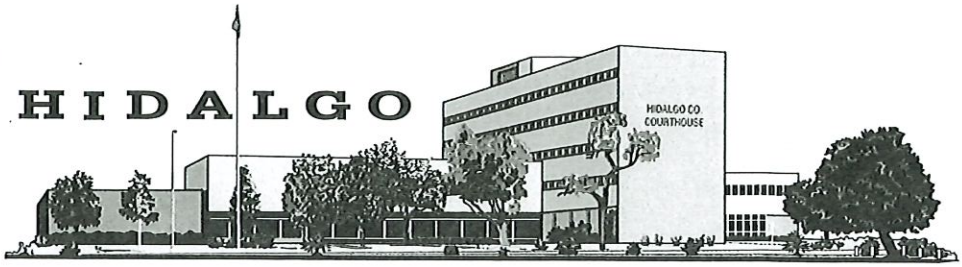

EDINBURG, TEXAS 78539

September 30, 2019

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

Re: Swimming Pool *Monthly Fees Reports* for July and August 2019

Dear Commissioner Cantu:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of July 2019 and August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and deposits made with the County Treasurer and the financial institution.
- Verified that Close-Out Reports and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92nd D.C. | FERNANDO MANCIAS JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE G JERRA REYNA JUDGE, 206th D.C. | MARLA CUELLAR JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | L. KENO VASQUEZ JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | RENEE R. BETANCOURT JUDGE, 449th D.C. | YSMAEL D. FONSECA JUDGE, 464th D.C.

Conclusion:
Collections for the months of July 2019 and August 2019 totaled $366.00 and $75.50, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 27, 2019

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

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

Dear Commissioner Cantu:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of July 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in sequential order.
- Verified that procedures for voiding receipts and permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the month of July 2019 totaled $10,175.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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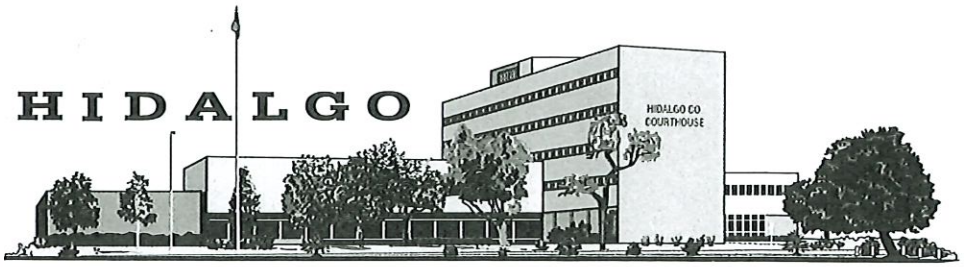

EDINBURG, TEXAS 78539

October 10, 2019

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

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

Dear Commissioner Cantu:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in sequential order.
- Verified that procedures for voiding receipts and permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the month of August 2019 totaled $8,625.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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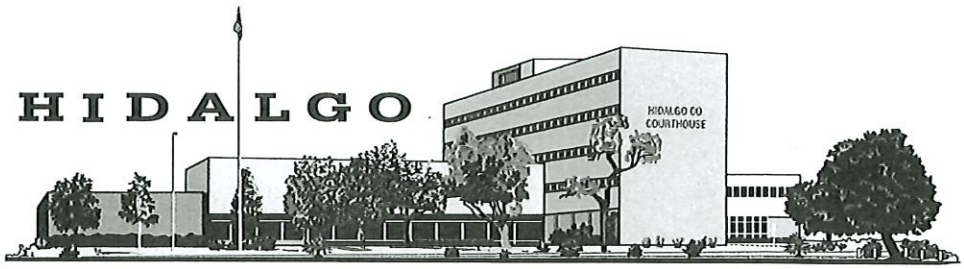
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 8, 2019

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

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

Dear Commissioner Flores:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets were issued in sequential order.
- Verified that procedures for voiding tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Collections for the month of August 2019 totaled $692.00. Based on the review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observation below.

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

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

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

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

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

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

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

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

Respectfully,

Maria A. Duran 08

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Anzalduas Park	**AUDIT NO.:**	
AUDIT:	Monthly Fee Report for August 2019	**MANAGEMENT RESPONSE DUE:**	October 18, 2019
FINDING No.:	1	**RECOMMENDATION:**	1

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

Management Response (Choose One):

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

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

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

October 10, 2019

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

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

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fee Report* and supporting documentation for the month of June 2019 and July 2019 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of June 2019 and July 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Reviewed the submittal date of the *Monthly Fee Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in a sequential order.
- Verified that procedures for voiding receipts and voiding permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the Close-out Reports and *Monthly Fee Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

Conclusion:
Total collections for the month of June 2019 and July 2019 were $38,700.00 and $46,425.00, respectively. Based on our review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that permit numbers 68009, 68033, 68070, 68110 issued to user 13 and user 14 in June 2019 and permit numbers 69017 and 69467 issued to user 13 and user 14 in July 2019 were not assigned to anyone in the Solid Waste Disposal Program and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permit.

In addition, shortages and missing permits totaling $1,110.00 (shortages of $25.00, $10.00, $5.00, and $20.00 on January 8, 2016, January 11, 2016, February 24, 2016, and November 26, 2018, respectively, and 42 missing permits totaling $1,050.00 issued between January 2016 and May 2019) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

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

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

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

Recommendation:
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and $1,260.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

Observation No. 2:
We noted that the "Void Permit Log" was not properly completed. Several void and reissued permits were not documented on the "Void Permit Log." Therefore, void permit number, reason for void, and new permit number of approval was not documented.

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

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

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

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

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

Observation No. 3:
We noted that the June 14, 2019, June 24, 2019, and July 1, 2019 Close-out Reports were not properly prepared. The June Close-out Reports did not contain the check/money order numbers and the July Close-out Report did not contain the signatures required in Section III.

The County Auditor's Office requires that the Close-out Reports are completely and accurately prepared. The check/money order numbers must be documented on the Close-out Reports. This allows the County Auditor's Office to be able to trace the check/money orders to receipts and bank statements. In addition, the Close-out Reports must include signatures from authorized personnel approving the daily collections reported.

Failure to ensure that the Close-out Reports are properly completed increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the Close-out Reports are properly completed. At a minimum, the procedures noted above should be implemented.

Please provide a written management response to the observations noted above by October 25, 2019.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Precinct 3	**AUDIT NO.:**	
AUDIT:	Sanitation Program Monthly Fee Report for June 2019 and July 2019	**MANAGEMENT RESPONSE DUE:**	October 25, 2019
FINDING No.:	1	**RECOMMENDATION:**	1

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and $1,260.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

Management Response (Choose One):

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

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

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Precinct 3	**AUDIT NO.:**	
AUDIT:	Sanitation Program Monthly Fee Report for June 2019 and July 2019	**MANAGEMENT RESPONSE DUE:**	October 25, 2019
FINDING No.:	2	**RECOMMENDATION:**	2

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

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Precinct 3	**AUDIT NO.:**	
AUDIT:	Sanitation Program Monthly Fee Report for June 2019 and July 2019	**MANAGEMENT RESPONSE DUE:**	October 25, 2019
FINDING No.:	3	**RECOMMENDATION:**	3

Management should ensure that the Close-out Reports are properly completed. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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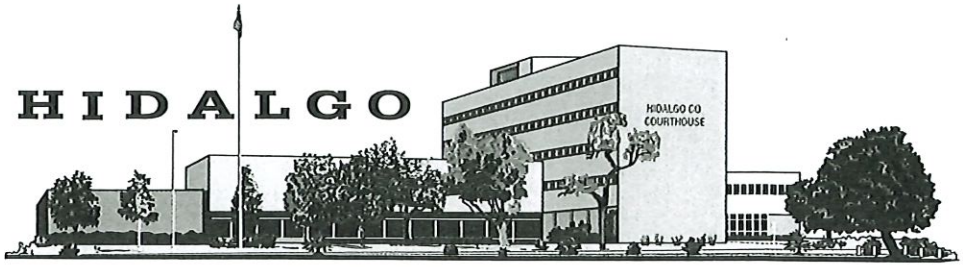

EDINBURG, TEXAS 78539

October 10, 2019

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

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

Dear Commissioner Flores:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of August 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 our review, the following procedures were performed:

- Verified that the *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in a sequential order.
- Verified that procedures for voiding receipts and voiding permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and *Monthly Fee Report* were properly completed.

Conclusion:
Total collections for the month of August 2019 were $31,400.00. Based on our review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that permit number 70726 issued to user 47 was out of sequence and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permit.

In addition, shortages and missing permits totaling $1,260.00 (shortages of $25.00, $10.00, $5.00, and $20.00 on January 8, 2016, January 11, 2016, February 24, 2016, and November 26, 2018, respectively, and 48 missing permits totaling $1,200.00 issued between January 2016 and July 2019) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

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

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

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

Recommendation:
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and $1,285.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

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

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

The County Auditor's Office requires the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The "Void Permit Log" requires the employee to document the date the permit was voided, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval. The supervisor's signature must be obtained prior to voiding the permit. In addition, prior to issuing a replacement

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

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

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

Observation No. 3:
We noted that the August 8, 2019 and August 21, 2019 *Daily Close-out Reports* were not properly prepared. The *Daily Close-out Reports* did not contain the check/money order number and the counted by and verified to County Treasurer receipt signatures required in Section III, respectively.

The County Auditor's Office requires that the cashier reconcile the cash drawer. The check/money order number must be documented on the *Daily Close-out Reports*. The witness must sign the *Daily Close-out Report* to document their responsibility. After the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit agrees to the total amount on the *Daily Close-out Report*. The County official or his/her designee must sign the *Daily Close-out Report* to document responsibility for this verification.

Failure to ensure that the *Daily Close-out Reports* are properly completed increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the *Daily Close-out Reports* are properly completed. At a minimum, the procedures noted above should be implemented.

Observation No. 4:
We noted that the original voided manual receipt 232-000217 was not submitted to the County Auditor's Office. In addition, voided receipt submitted was missing the date receipt was voided, cashier's signature, explanation for void, and a supervisor's signature of approval.

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

Failure to ensure that receipts are properly voided may result in the loss of County funds.

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

Please provide a written management response to the observations noted above by October 25, 2019.

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

Respectfully,

Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	**Precinct 3**	**AUDIT NO.:**	
AUDIT:	**Sanitation Program Monthly Fee Report for August 2019**	**MANAGEMENT RESPONSE DUE:**	**October 25, 2019**
FINDING No.:	**1**	**RECOMMENDATION:**	**1**

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and $1,285.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

Management Response (Choose One):

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

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

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	**Precinct 3**	**AUDIT NO.:**	
AUDIT:	**Sanitation Program Monthly Fee Report for August 2019**	**MANAGEMENT RESPONSE DUE:**	**October 25, 2019**
FINDING No.:	**2**	**RECOMMENDATION:**	**2**

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

Management Response (Choose One):

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

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

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Precinct 3	**AUDIT NO.:**	
AUDIT:	Sanitation Program Monthly Fee Report for August 2019	**MANAGEMENT RESPONSE DUE:**	October 25, 2019
FINDING No.:	3	**RECOMMENDATION:**	3

Management should ensure that the Daily Close-out Reports are properly completed. At a minimum, the procedures noted above should be implemented.

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Precinct 3	**AUDIT NO.:**	
AUDIT:	Sanitation Program Monthly Fee Report for August 2019	**MANAGEMENT RESPONSE DUE:**	October 25, 2019
FINDING No.:	4	**RECOMMENDATION:**	4

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

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

October 8, 2019

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

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

Dear Commissioner Torres:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of July 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that *Monthly Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in sequential order.
- Verified that procedures for voiding receipts and permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the month of July 2019 totaled $47,350.00. Based on the review, we concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and safeguarding of accountable forms 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 permit number 69149 was out of sequence and unaccounted for. Precinct 4 staff was unable to provide an explanation for the missing permit.

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

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

Recommendation:
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permit should also be voided in the Solid Waste Disposal Application Program. If management is unable to account for the missing permit, Precinct 4 should request indemnification from Commissioners Court for the $25.00.

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

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

Respectfully,

Maria A. Duran CS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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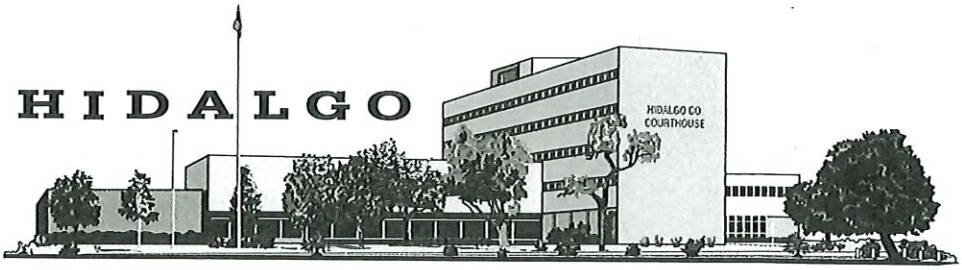
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 10, 2019

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

Re: *Fee Monthly Report* for August 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for August 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 August 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 August 2019 totaled $467,468.00. Based on the review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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

Observation No. 1:
Kofile is a program used by the County Clerk's Office to receipt official and vital records. *Kofile* does not have a detail report that includes all the month's transactions. Instead, the reports listed below are provided to reconcile. The reports do not agree to each other making the reconciliation process difficult.

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

In reviewing the reports, we noted the following:

- There was a $655.50 variance between the "Order Number Control Report" and the *Monthly Report* for the month of August 2019 (see Exhibit A). We determined that the variance was due to adjusted order numbers with financial activity that were not included on the "Order Number Control Report."
- There was a variance of $87,344.25 between the "Order Summary Report" and "Order Number Control Report" for the month of August 2019. We determined that the variance was due to 3,135 order numbers (receipts) not appearing on the Order Summary Report for the month of August 2019 (see Exhibit B).

According to the County Clerk's 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 August 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.

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 October 25, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

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

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

Date	Order Number Control Report	Cash Drawer Summary Report (Monthly Report)	Variance
8/1/2019 Total	38,800.59	38,800.59	-
8/2/2019 Total	37,832.25	37,831.75	0.50
8/5/2019 Total	30,977.71	30,977.71	-
8/6/2019 Total	45,130.96	45,134.96	(4.00)
8/7/2019 Total	30,920.25	30,920.25	-
8/8/2019 Total	32,512.63	32,512.63	-
8/9/2019 Total	36,559.46	36,559.46	-
8/12/2019 Total	34,232.00	34,232.00	-
8/13/2019 Total	42,950.46	42,950.46	-
8/14/2019 Total	34,906.00	34,906.00	-
8/15/2019 Total	30,805.13	30,153.13	652.00
8/16/2019 Total	31,111.75	31,111.75	-
8/19/2019 Total	30,675.46	30,675.46	-
8/20/2019 Total	32,947.50	32,947.50	-
8/21/2019 Total	31,059.96	31,059.96	-
8/22/2019 Total	28,855.63	28,855.63	-
8/23/2019 Total	26,634.46	26,634.46	-
8/26/2019 Total	36,349.75	36,350.75	(1.00)
8/27/2019 Total	26,830.21	26,826.21	4.00
8/28/2019 Total	29,984.46	29,980.46	4.00
8/29/2019 Total	29,593.17	29,593.17	-
8/30/2019 Total	45,614.75	45,614.75	-
	745,284.54	744,629.04	655.50

EXHIBIT A

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

Order Number Control Report			Was Order No. found on Order
Order #	Clerk	Order Total	Summary Report?
20190801000007	Keller Debbie	0.00	No
20190801000009	Leal Imelda	44.00	No
20190801000010	Castillo Elisa	0.00	No
20190801000012	Castillo Elisa	0.00	No
20190801000013	Castillo Elisa	0.00	No
20190801000014	Castillo Elisa	0.00	No
20190801000017	Leal Imelda	0.00	No
20190801000033	Rivera Sandra	0.00	No
20190801000036	Rivera Sandra	0.00	No
20190801000037	Rivera Sandra	0.00	No
20190801000039	Rivera Sandra	0.00	No
20190801000040	Castillo Elisa	0.00	No
20190801000041	Rivera Sandra	0.00	No
20190801000042	Rivera Sandra	0.00	No
20190801000043	Rivera Sandra	0.00	No
20190801000044	Acuna Elaine	40.00	No
20190801000048	Acuna Elaine	128.00	No
20190801000050	Acuna Elaine	40.00	No
20190801000052	Keller Debbie	0.00	No
20190801000054	Leal Imelda	44.00	No
20190801000060	Rivera Sandra	0.00	No
20190801000062	Rivera Sandra	0.00	No
20190801000067	Leal Imelda	56.00	No
20190801000077	Leal Imelda	0.00	No
20190801000081	Rivera Sandra	0.00	No
20190801000084	Keller Debbie	82.00	No
20190801000089	Gonzalez Rita	82.00	No
20190801000095	De Leon Maria Ana	82.00	No
20190801000096	Rivera Sandra	0.00	No
20190801000097	Gonzalez Rita	82.00	No
20190801000098	Rivera Sandra	0.00	No
20190801000101	Rivera Sandra	0.00	No
20190801000105	De Leon Maria Ana	82.00	No
20190801000106	Keller Debbie	0.00	No
20190801000111	Rivera Sandra	0.00	No
20190801000117	Rivera Sandra	0.00	No
20190801000118	Acuna Elaine	52.00	No
20190801000120	Rivera Sandra	0.00	No
20190801000121	Leal Imelda	40.00	No
20190801000124	Ramos Gilbert	40.00	No
20190801000126	Leal Imelda	212.00	No
20190801000127	Keller Debbie	0.00	No
20190801000128	De Leon Maria Ana	0.00	No
20190801000129	Keller Debbie	0.00	No
20190801000131	Trevino Belya	0.00	No
20190801000135	Keller Debbie	0.00	No
20190801000137	Ramos Gilbert	40.00	No
20190801000138	Castillo Elisa	44.00	No
20190801000141	Ramos Gilbert	0.00	No
20190801000154	Keller Debbie	82.00	No
20190801000155	De Leon Maria Ana	0.00	No
20190801000156	Castillo Elisa	0.00	No
20190801000157	Castillo Elisa	0.00	No
20190801000162	Gonzalez Rita	82.00	No
20190801000168	Leal Imelda	0.00	No
20190801000175	Keller Debbie	0.00	No

EXHIBIT B

20190801000180	Gonzalez Rita	0.00	No
20190801000185	Gonzalez Rita	82.00	No
20190801000189	Keller Debbie	0.00	No
20190801000195	Ramos Gilbert	216.00	No
20190801000203	Leal Imelda	40.00	No
20190801000206	Rivera Sandra	0.00	No
20190801000208	Rivera Sandra	82.00	No
20190801000210	Ramos Gilbert	44.00	No
20190801000212	De Leon Maria Ana	82.00	No
20190801000216	Rivera Sandra	0.00	No
20190801000220	De Leon Maria Ana	0.00	No
20190801000222	Ramos Gilbert	60.00	No
20190801000233	**System Generated**	0.00	No
20190801000239	De Leon Maria Ana	82.00	No
20190801000242	Trevino Belya	0.00	No
20190801000246	Ramos Gilbert	40.00	No
20190801000249	De Leon Maria Ana	0.00	No
20190801000253	Rivera Sandra	82.00	No
20190801000255	De Leon Maria Ana	82.00	No
20190801000256	Keller Debbie	82.00	No
20190801000265	Rivera Tania	0.00	No
20190801000269	Leal Imelda	44.00	No
20190801000270	De Leon Maria Ana	82.00	No
20190801000271	Acuna Elaine	108.00	No
20190801000272	Acuna Elaine	0.00	No
20190801000274	Keller Debbie	82.00	No
20190801000275	Castillo Elisa	0.00	No
20190801000277	Rivera Sandra	82.00	No
20190801000278	Ramos Gilbert	0.00	No
20190801000279	Acuna Elaine	40.00	No
20190801000286	Castillo Elisa	360.00	No
20190801000287	Cantu Manny	76.00	No
20190801000289	Trevino Belya	0.00	No
20190801000291	Castillo Elisa	144.00	No
20190801000293	Leal Imelda	40.00	No
20190801000294	Keller Debbie	0.00	No
20190801000302	Abitua Ariana	0.00	No
20190801000306	Leal Imelda	36.00	No
20190801000314	Rivera Sandra	0.00	No
20190801000317	Rivera Sandra	0.00	No
20190801000320	Rivera Sandra	0.00	No
20190801000321	Rivera Tania	0.00	No
20190801000323	Leal Imelda	36.00	No
20190801000324	Trevino Belya	0.00	No
20190801000325	Rivera Sandra	0.00	No
20190801000326	Ramos Gilbert	0.00	No
20190801000329	Rivera Sandra	0.00	No
20190801000332	Rivera Sandra	0.00	No
20190801000333	Leal Imelda	40.00	No
20190801000338	Ramos Gilbert	56.00	No
20190801000339	Acuna Elaine	48.00	No
20190801000340	Rivera Sandra	0.00	No
20190801000344	Castillo Elisa	40.00	No
20190801000346	Castillo Elisa	0.00	No
20190801000348	Castillo Elisa	0.00	No
20190801000350	Acuna Elaine	36.00	No
20190801000351	Keller Debbie	0.00	No
20190801000352	De Leon Maria Ana	82.00	No

20190801000354	Rivera Sandra	82.00	No
20190801000369	Abitua Ariana	0.00	No
20190801000371	Gonzalez Rita	82.00	No
20190801000372	Keller Debbie	22.00	No
20190801000373	Ramos Gilbert	56.00	No
20190802000004	Rivera Tania	0.00	No
20190802000006	Keller Debbie	82.00	No
20190802000007	De Leon Maria Ana	0.00	No
20190802000008	Rivera Sandra	0.00	No
20190802000010	Keller Debbie	82.00	No
20190802000015	Rivera Sandra	0.00	No
20190802000017	Rivera Sandra	0.00	No
20190802000021	Rivera Sandra	0.00	No
20190802000023	Rivera Sandra	0.00	No
20190802000024	Rivera Sandra	0.00	No
20190802000025	Ramos Gilbert	72.00	No
20190802000026	Rivera Tania	0.00	No
20190802000027	Rivera Sandra	0.00	No
20190802000028	Leal Imelda	0.00	No
20190802000029	Ramos Gilbert	84.00	No
20190802000036	Rivera Sandra	0.00	No
20190802000037	Leal Imelda	0.00	No
20190802000038	Rivera Sandra	0.00	No
20190802000039	Rivera Sandra	0.00	No
20190802000041	Rivera Sandra	0.00	No
20190802000047	Rivera Sandra	0.00	No
20190802000048	Rivera Sandra	0.00	No
20190802000051	Rivera Sandra	0.00	No
20190802000052	Rivera Sandra	0.00	No
20190802000054	Rivera Sandra	0.00	No
20190802000056	Rivera Sandra	0.00	No
20190802000057	Castillo Elisa	100.00	No
20190802000058	Rivera Sandra	0.00	No
20190802000059	Cantu Manny	0.00	No
20190802000061	De Leon Maria Ana	0.00	No
20190802000064	Rivera Sandra	0.00	No
20190802000065	Ureste Selma	44.00	No
20190802000067	Rivera Sandra	0.00	No
20190802000069	Ureste Selma	144.00	No
20190802000070	Rivera Sandra	0.00	No
20190802000073	Rivera Sandra	0.00	No
20190802000074	Keller Debbie	0.00	No
20190802000075	Rivera Sandra	0.00	No
20190802000077	Rivera Sandra	0.00	No
20190802000081	Rivera Sandra	0.00	No
20190802000083	Leal Imelda	40.00	No
20190802000084	Keller Debbie	0.00	No
20190802000085	Rivera Sandra	0.00	No
20190802000088	Rivera Sandra	0.00	No
20190802000089	Leal Imelda	0.00	No
20190802000094	Ureste Selma	92.00	No
20190802000095	Rivera Sandra	0.00	No
20190802000097	Rivera Sandra	0.00	No
20190802000102	Rivera Sandra	0.00	No
20190802000104	Rivera Sandra	0.00	No
20190802000105	Leal Imelda	0.00	No
20190802000110	De Leon Maria Ana	0.00	No
20190802000111	De Leon Maria Ana	0.00	No

20190802000116	De Leon Maria Ana	82.00	No
20190802000118	Leal Imelda	0.00	No
20190802000124	De Leon Maria Ana	82.00	No
20190802000128	Rivera Sandra	0.00	No
20190802000138	Ureste Selma	40.00	No
20190802000140	Castillo Elisa	40.00	No
20190802000143	Rivera Tania	0.00	No
20190802000144	Leal Imelda	0.00	No
20190802000150	Castillo Elisa	40.00	No
20190802000157	Rivera Sandra	0.00	No
20190802000160	De Leon Maria Ana	0.00	No
20190802000162	De Leon Maria Ana	0.00	No
20190802000164	Ureste Selma	36.00	No
20190802000171	Leal Imelda	92.00	No
20190802000173	Leal Imelda	0.00	No
20190802000183	Gonzalez Rita	82.00	No
20190802000190	Gonzalez Rita	82.00	No
20190802000196	Gonzalez Rita	82.00	No
20190802000199	De Leon Maria Ana	82.00	No
20190802000200	Rivera Sandra	82.00	No
20190802000207	Cantu Manny	36.00	No
20190802000208	Castillo Elisa	48.00	No
20190802000211	De Leon Maria Ana	82.00	No
20190802000214	Ramos Gilbert	144.00	No
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20190802000219	De Leon Maria Ana	82.00	No
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20190802000227	Ramos Gilbert	40.00	No
20190802000230	De Leon Maria Ana	82.00	No
20190802000237	De Leon Maria Ana	0.00	No
20190802000251	Ureste Selma	40.00	No
20190802000252	Ramos Gilbert	40.00	No
20190802000258	Rivera Sandra	82.00	No
20190802000261	Gonzalez Rita	82.00	No
20190802000264	De Leon Maria Ana	82.00	No
20190802000267	Cantu Manny	0.00	No
20190802000268	Gonzalez Rita	0.00	No
20190802000269	Rivera Sandra	82.00	No
20190802000276	Ureste Selma	36.00	No
20190802000278	Ramos Gilbert	44.00	No
20190802000279	Ureste Selma	44.00	No
20190802000284	Ureste Selma	36.00	No
20190802000300	Gonzalez Rita	22.00	No
20190802000305	Ureste Selma	40.00	No
20190802000306	Cantu Manny	36.00	No
20190802000307	Castillo Elisa	36.00	No
20190802000310	Castillo Elisa	48.00	No
20190802000311	Leal Imelda	44.00	No
20190802000312	Rivera Sandra	82.00	No
20190802000317	Cantu Manny	44.00	No
20190802000320	De Leon Maria Ana	82.00	No
20190802000325	Ramos Gilbert	40.00	No
20190802000326	Castillo Elisa	44.00	No
20190802000327	Castillo Elisa	0.00	No
20190802000333	Abitua Ariana	0.00	No
20190802000339	De Leon Maria Ana	82.00	No
20190802000343	Rivera Sandra	82.00	No
20190802000344	Trevino Belya	0.00	No

20190802000347	Ramos Gilbert	40.00	No
20190802000348	Gonzalez Rita	82.00	No
20190802000349	Castillo Elisa	80.00	No
20190802000352	Rivera Sandra	0.00	No
20190802000354	Rivera Sandra	0.00	No
20190802000355	De Leon Maria Ana	82.00	No
20190802000356	Keller Debbie	0.00	No
20190802000364	Ramos Gilbert	0.00	No
20190802000366	Keller Debbie	0.00	No
20190802000368	Abitua Ariana	0.00	No
20190802000369	Leal Imelda	0.00	No
20190802000373	Castillo Elisa	56.00	No
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20190802000404	Gonzalez Rita	82.00	No
20190802000405	Ramos Gilbert	40.00	No
20190802000406	Trevino Belya	0.00	No
20190805000003	Rivera Sandra	0.00	No
20190805000018	Rivera Sandra	0.00	No
20190805000019	Acuna Elaine	0.00	No
20190805000021	Rivera Sandra	0.00	No
20190805000022	Rivera Sandra	0.00	No
20190805000023	Rivera Sandra	0.00	No
20190805000024	Rivera Sandra	0.00	No
20190805000026	Acuna Elaine	0.00	No
20190805000028	Rivera Sandra	0.00	No
20190805000029	Rivera Sandra	0.00	No
20190805000031	Rivera Sandra	0.00	No
20190805000033	Keller Debbie	82.00	No
20190805000035	Rivera Sandra	0.00	No
20190805000040	Ureste Selma	40.00	No
20190805000041	Ramos Gilbert	36.00	No
20190805000042	Rivera Sandra	0.00	No
20190805000045	Gonzalez Rita	82.00	No
20190805000046	De Leon Maria Ana	0.00	No
20190805000047	Ramos Gilbert	40.00	No
20190805000049	De Leon Maria Ana	0.00	No
20190805000051	Castillo Elisa	56.00	No
20190805000053	Rivera Sandra	0.00	No
20190805000054	Rivera Sandra	0.00	No
20190805000056	Rivera Sandra	0.00	No
20190805000057	Ramos Gilbert	360.00	No
20190805000060	Keller Debbie	82.00	No
20190805000066	Ramos Gilbert	360.00	No
20190805000069	Castillo Elisa	0.00	No
20190805000073	Gonzalez Rita	82.00	No
20190805000080	Acuna Elaine	40.00	No
20190805000083	Keller Debbie	0.00	No
20190805000087	Rivera Sandra	0.00	No
20190805000088	Ramos Gilbert	324.00	No
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20190805000123	Keller Debbie	0.00	No
20190805000136	Castillo Elisa	36.00	No
20190805000140	Acuna Elaine	64.00	No

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20190805000150	Keller Debbie	0.00	No
20190805000152	Ramos Gilbert	440.00	No
20190805000156	Ureste Selma	140.00	No
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20190805000159	Jasso Monett	82.00	No
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20190805000162	Ureste Selma	40.00	No
20190805000163	Rivera Sandra	82.00	No
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20190805000167	Cantu Manny	44.00	No
20190805000171	Ureste Selma	40.00	No
20190805000172	Acuna Elaine	36.00	No
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20190805000213	Rivera Sandra	0.00	No
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20190805000228	Leal Imelda	0.00	No
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20190805000250	Ureste Selma	84.00	No
20190805000251	Leal Imelda	36.00	No
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20190805000255	Rivera Sandra	0.00	No
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20190805000273	Acuna Elaine	56.00	No
20190805000274	De Leon Maria Ana	82.00	No
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20190805000298	Acuna Elaine	0.00	No
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20190805000305	Ramos Gilbert	40.00	No
20190805000306	Rivera Sandra	0.00	No
20190805000307	Ureste Selma	36.00	No
20190805000308	Rivera Sandra	0.00	No
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20190805000319	Castillo Elisa	44.00	No
20190805000322	Rivera Sandra	0.00	No
20190805000323	Acuna Elaine	40.00	No
20190805000326	Rivera Sandra	0.00	No
20190805000333	Rivera Sandra	82.00	No
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20190805000349	Trevino Belya	0.00	No
20190805000354	Rivera Sandra	0.00	No
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20190805000362	Acuna Elaine	44.00	No
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20190805000381	Leal Imelda	40.00	No
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20190805000391	Cantu Manny	0.00	No
20190805000405	Ureste Selma	36.00	No
20190805000406	De Leon Maria Ana	0.00	No
20190805000409	Rivera Sandra	0.00	No
20190805000411	Ureste Selma	48.00	No
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20190805000414	Gonzalez Rita	0.00	No
20190805000416	Gonzalez Rita	0.00	No
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20190805000423	Rivera Sandra	0.00	No
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20190805000437	Castillo Elisa	40.00	No
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20190806000002	Leal Imelda	0.00	No
20190806000007	Rivera Sandra	0.00	No
20190806000010	Keller Debbie	82.00	No
20190806000031	Castillo Elisa	0.00	No
20190806000032	Leal Imelda	246.00	No
20190806000034	Ureste Selma	36.00	No
20190806000035	Rivera Sandra	0.00	No
20190806000038	Rivera Sandra	0.00	No
20190806000045	Rivera Sandra	82.00	No
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20190806000053	Rivera Sandra	0.00	No
20190806000059	Acuna Elaine	0.00	No
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20190806000061	Rivera Sandra	0.00	No
20190806000063	Keller Debbie	0.00	No
20190806000065	Leal Imelda	48.25	No
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20190806000070	Leal Imelda	48.25	No
20190806000073	Rivera Sandra	0.00	No
20190806000074	Leal Imelda	48.00	No
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20190806000077	Leal Imelda	48.50	No
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20190806000080	Keller Debbie	82.00	No
20190806000084	Rivera Sandra	0.00	No
20190806000085	Leal Imelda	48.00	No
20190806000089	Salinas Rene	40.00	No
20190806000090	Abitua Ariana	0.00	No
20190806000093	Keller Debbie	82.00	No
20190806000094	Rivera Sandra	0.00	No
20190806000096	Leal Imelda	48.50	No

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20190806000102	Acuna Elaine	40.00	No
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20190806000105	Castillo Elisa	120.00	No
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20190806000115	Keller Debbie	0.00	No
20190806000117	Leal Imelda	48.00	No
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20190806000124	Rivera Sandra	0.00	No
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20190806000147	Leal Imelda	432.00	No
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20190806000154	Keller Debbie	82.00	No
20190806000157	Acuna Elaine	36.00	No
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20190806000178	Rivera Sandra	82.00	No
20190806000180	Abitua Ariana	0.00	No
20190806000185	Gonzalez Rita	82.00	No
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20190806000189	Rivera Sandra	82.00	No
20190806000191	Gonzalez Rita	82.00	No
20190806000203	Ramos Gilbert	44.00	No
20190806000208	Rivera Tania	0.00	No
20190806000209	Rivera Sandra	0.00	No
20190806000211	Gonzalez Rita	82.00	No
20190806000213	Rivera Tania	0.00	No
20190806000220	Ureste Selma	40.00	No
20190806000222	Rivera Sandra	82.00	No
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20190806000225	Castillo Elisa	0.00	No
20190806000227	Castillo Elisa	0.00	No
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20190806000234	Abitua Ariana	0.00	No
20190806000240	Ramos Gilbert	40.00	No
20190806000241	Keller Debbie	0.00	No
20190806000244	Leal Imelda	36.00	No
20190806000249	Leal Imelda	36.00	No
20190806000250	Trevino Belya	0.00	No
20190806000251	Ureste Selma	0.00	No
20190806000256	Leal Imelda	36.00	No
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20190806000260	Leal Imelda	36.00	No
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20190806000266	Rivera Sandra	0.00	No
20190806000270	Ramos Gilbert	104.00	No
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20190806000275	Leal Imelda	0.00	No
20190806000276	Gonzalez Rita	0.00	No
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20190806000282	Ureste Selma	132.00	No
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20190806000289	Rivera Sandra	82.00	No
20190806000290	Acuna Elaine	0.00	No
20190806000295	Ramos Gilbert	36.00	No
20190806000296	Leal Imelda	40.00	No
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20190806000329	Rivera Tania	0.00	No
20190806000332	Abitua Ariana	0.00	No
20190806000335	Rivera Sandra	82.00	No
20190806000336	Abitua Ariana	0.00	No
20190806000356	Ramos Gilbert	40.00	No
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20190807000004	Gonzalez Rita	82.00	No
20190807000010	Rivera Sandra	0.00	No
20190807000011	Rivera Sandra	0.00	No
20190807000013	Rivera Sandra	0.00	No
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20190807000036	Rivera Sandra	0.00	No
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20190807000038	Rivera Sandra	0.00	No
20190807000039	Keller Debbie	82.00	No
20190807000041	Rivera Sandra	0.00	No
20190807000042	Leal Imelda	0.00	No
20190807000045	Ramos Gilbert	36.00	No
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20190807000050	Rivera Sandra	0.00	No
20190807000052	De Leon Maria Ana	82.00	No
20190807000056	Ureste Selma	52.00	No
20190807000057	Rivera Sandra	0.00	No
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20190807000066	Keller Debbie	0.00	No
20190807000074	Trevino Belya	0.00	No
20190807000079	Rivera Sandra	0.00	No
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20190807000085	Keller Debbie	0.00	No
20190807000086	Abitua Ariana	0.00	No
20190807000087	Rivera Sandra	82.00	No
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20190807000104	Leal Imelda	48.00	No

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20190807000108	Rivera Sandra	0.00	No
20190807000110	Rivera Sandra	0.00	No
20190807000112	De Leon Maria Ana	82.00	No
20190807000114	Rivera Sandra	0.00	No
20190807000117	Rivera Sandra	0.00	No
20190807000120	Keller Debbie	82.00	No
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20190807000129	Rivera Sandra	82.00	No
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20190807000148	Ureste Selma	0.00	No
20190807000149	Keller Debbie	82.00	No
20190807000152	Rivera Sandra	0.00	No
20190807000162	Ureste Selma	344.00	No
20190807000175	Keller Debbie	0.00	No
20190807000176	Acuna Elaine	40.00	No
20190807000180	Acuna Elaine	44.00	No
20190807000183	Keller Debbie	82.00	No
20190807000184	Cantu Manny	40.00	No
20190807000189	De Leon Maria Ana	82.00	No
20190807000190	Rivera Sandra	82.00	No
20190807000197	Rivera Sandra	0.00	No
20190807000200	De Leon Maria Ana	82.00	No
20190807000201	Castillo Elisa	0.00	No
20190807000204	Rivera Sandra	82.00	No
20190807000207	De Leon Maria Ana	82.00	No
20190807000215	Rivera Sandra	0.00	No
20190807000216	De Leon Maria Ana	82.00	No
20190807000219	Rivera Tania	0.00	No
20190807000226	Ramos Gilbert	36.00	No
20190807000229	Castillo Elisa	0.00	No
20190807000235	De Leon Maria Ana	0.00	No
20190807000236	Trevino Belya	0.00	No
20190807000238	Ureste Selma	40.00	No
20190807000241	Rivera Sandra	0.00	No
20190807000245	Rivera Sandra	0.00	No
20190807000249	Castillo Elisa	108.00	No
20190807000253	Rivera Sandra	0.00	No
20190807000255	Rivera Sandra	0.00	No
20190807000260	Trevino Belya	0.00	No
20190807000267	Keller Debbie	0.00	No
20190807000268	Abitua Ariana	0.00	No
20190807000274	De Leon Maria Ana	82.00	No
20190807000276	Gonzalez Rita	0.00	No
20190807000277	Acuna Elaine	0.00	No
20190807000281	Salinas Rene	36.00	No
20190807000287	Rivera Sandra	0.00	No
20190807000288	Ureste Selma	0.00	No
20190807000289	Rivera Sandra	0.00	No
20190807000291	Rivera Sandra	0.00	No
20190807000293	Rivera Sandra	0.00	No
20190807000295	Rivera Sandra	0.00	No
20190807000296	Trevino Belya	0.00	No

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20190807000303	Rivera Tania	0.00	No
20190807000306	Rivera Sandra	0.00	No
20190807000308	Jasso Monett	82.00	No
20190807000309	Rivera Sandra	0.00	No
20190807000310	Castillo Elisa	0.00	No
20190807000312	Ureste Selma	60.00	No
20190807000313	Leal Imelda	0.00	No
20190807000316	De Leon Maria Ana	0.00	No
20190807000319	Gonzalez Rita	0.00	No
20190807000325	Rivera Sandra	0.00	No
20190807000327	Gonzalez Rita	0.00	No
20190807000335	Rivera Tania	0.00	No
20190807000336	Rivera Sandra	0.00	No
20190807000337	Leal Imelda	0.00	No
20190807000339	Rivera Sandra	0.00	No
20190807000340	Ramos Gilbert	0.00	No
20190807000341	Rivera Sandra	0.00	No
20190807000342	**System Generated**	0.00	No
20190807000350	Castillo Elisa	44.00	No
20190807000354	Abitua Ariana	0.00	No
20190807000355	Salinas Rene	76.00	No
20190807000357	De Leon Maria Ana	0.00	No
20190807000358	Rivera Sandra	0.00	No
20190807000359	De Leon Maria Ana	0.00	No
20190807000375	Leal Imelda	216.00	No
20190807000384	Ramos Gilbert	0.00	No
20190808000005	Leal Imelda	84.00	No
20190808000007	Leal Imelda	40.00	No
20190808000008	Leal Imelda	40.00	No
20190808000010	De Leon Maria Ana	82.00	No
20190808000020	Castillo Elisa	0.00	No
20190808000022	Rivera Sandra	0.00	No
20190808000023	Rivera Sandra	0.00	No
20190808000029	Rivera Sandra	82.00	No
20190808000034	**System Generated**	0.00	No
20190808000036	Castillo Elisa	44.00	No
20190808000039	**System Generated**	0.00	No
20190808000040	**System Generated**	0.00	No
20190808000041	**System Generated**	0.00	No
20190808000044	Leal Imelda	48.50	No
20190808000049	Leal Imelda	40.00	No
20190808000050	Castillo Elisa	36.00	No
20190808000051	**System Generated**	0.00	No
20190808000052	**System Generated**	0.00	No
20190808000053	**System Generated**	0.00	No
20190808000054	Leal Imelda	76.00	No
20190808000055	De Leon Maria Ana	0.00	No
20190808000056	**System Generated**	0.00	No
20190808000057	**System Generated**	0.00	No
20190808000058	**System Generated**	0.00	No
20190808000059	**System Generated**	0.00	No
20190808000060	**System Generated**	0.00	No
20190808000061	De Leon Maria Ana	82.00	No
20190808000062	**System Generated**	0.00	No
20190808000063	**System Generated**	0.00	No
20190808000064	**System Generated**	0.00	No

20190808000065	**System Generated**	0.00	No
20190808000069	Rivera Sandra	0.00	No
20190808000071	Ramos Gilbert	40.00	No
20190808000076	Rivera Sandra	0.00	No
20190808000077	Castillo Elisa	104.00	No
20190808000081	Rivera Sandra	0.00	No
20190808000084	Rivera Tania	0.00	No
20190808000091	Abitua Ariana	0.00	No
20190808000092	Rivera Sandra	0.00	No
20190808000093	Keller Debbie	0.00	No
20190808000094	Salinas Rene	40.00	No
20190808000096	Ureste Selma	40.00	No
20190808000098	Keller Debbie	82.00	No
20190808000102	Ramos Gilbert	40.00	No
20190808000108	De Leon Maria Ana	0.00	No
20190808000110	Gonzalez Rita	82.00	No
20190808000118	Rivera Sandra	0.00	No
20190808000119	Keller Debbie	0.00	No
20190808000124	Abitua Ariana	0.00	No
20190808000127	Keller Debbie	0.00	No
20190808000128	Rivera Sandra	0.00	No
20190808000129	Ureste Selma	80.00	No
20190808000136	Castillo Elisa	52.00	No
20190808000137	Rivera Sandra	82.00	No
20190808000141	Leal Imelda	36.00	No
20190808000144	Rivera Tania	0.00	No
20190808000145	Rivera Tania	0.00	No
20190808000153	Rivera Tania	0.00	No
20190808000158	Keller Debbie	82.00	No
20190808000163	Castillo Elisa	56.00	No
20190808000168	Castillo Elisa	48.00	No
20190808000172	Castillo Elisa	40.00	No
20190808000173	Abitua Ariana	0.00	No
20190808000174	Keller Debbie	0.00	No
20190808000180	Ramos Gilbert	44.00	No
20190808000197	Leal Imelda	36.00	No
20190808000199	Leal Imelda	40.00	No
20190808000214	Salinas Rene	40.00	No
20190808000215	Gonzalez Rita	82.00	No
20190808000221	Leal Imelda	52.00	No
20190808000223	De Leon Maria Ana	0.00	No
20190808000226	Jasso Monett	0.00	No
20190808000231	Gonzalez Rita	82.00	No
20190808000232	Keller Debbie	82.00	No
20190808000238	Ureste Selma	0.00	No
20190808000240	Hoover Julie	0.00	No
20190808000259	Jasso Monett	82.00	No
20190808000275	Ureste Selma	0.00	No
20190808000279	Jasso Monett	0.00	No
20190808000285	Gonzalez Rita	82.00	No
20190808000289	Ramos Gilbert	216.00	No
20190808000292	Castillo Elisa	360.00	No
20190808000295	Gonzalez Rita	82.00	No
20190808000299	Castillo Elisa	360.00	No
20190808000304	Ureste Selma	36.00	No
20190808000306	Ramos Gilbert	252.00	No
20190808000309	Castillo Elisa	72.00	No
20190808000313	De Leon Maria Ana	22.00	No

20190808000314	**System Generated**	0.00	No
20190808000318	Ureste Selma	40.00	No
20190808000319	Abitua Ariana	0.00	No
20190808000320	Castillo Elisa	0.00	No
20190808000324	Ureste Selma	108.00	No
20190808000328	Castillo Elisa	192.00	No
20190808000331	De Leon Maria Ana	0.00	No
20190808000333	Ureste Selma	104.00	No
20190808000337	Ramos Gilbert	36.00	No
20190808000340	Ramos Gilbert	0.00	No
20190808000346	Castillo Elisa	0.00	No
20190808000347	Castillo Elisa	0.00	No
20190808000355	Abitua Ariana	0.00	No
20190808000357	Ureste Selma	40.00	No
20190809000006	Rivera Sandra	82.00	No
20190809000007	Gonzalez Rita	82.00	No
20190809000008	De Leon Maria Ana	82.00	No
20190809000009	Gonzalez Rita	0.00	No
20190809000015	Castillo Elisa	0.00	No
20190809000017	Rivera Sandra	82.00	No
20190809000018	Gonzalez Rita	82.00	No
20190809000019	Castillo Elisa	0.00	No
20190809000024	Rivera Sandra	0.00	No
20190809000029	Gonzalez Rita	82.00	No
20190809000030	De Leon Maria Ana	0.00	No
20190809000032	Castillo Elisa	40.00	No
20190809000034	Rivera Sandra	82.00	No
20190809000036	Ureste Selma	160.00	No
20190809000038	Castillo Elisa	44.00	No
20190809000039	Rivera Sandra	0.00	No
20190809000042	Trevino Belya	0.00	No
20190809000043	Rivera Sandra	0.00	No
20190809000046	Rivera Sandra	0.00	No
20190809000048	Rivera Sandra	0.00	No
20190809000050	Rivera Sandra	0.00	No
20190809000056	Cantu Manny	36.00	No
20190809000057	Leal Imelda	40.00	No
20190809000059	De Leon Maria Ana	82.00	No
20190809000061	Rivera Sandra	0.00	No
20190809000063	Jasso Monett	22.00	No
20190809000065	Ureste Selma	96.00	No
20190809000066	Gonzalez Rita	82.00	No
20190809000067	Rivera Sandra	0.00	No
20190809000068	Ramos Gilbert	44.00	No
20190809000072	Castillo Elisa	40.00	No
20190809000074	Rivera Sandra	0.00	No
20190809000076	Rivera Sandra	0.00	No
20190809000077	**System Generated**	0.00	No
20190809000078	Rivera Sandra	0.00	No
20190809000080	De Leon Maria Ana	82.00	No
20190809000081	Castillo Elisa	96.00	No
20190809000084	Ureste Selma	40.00	No
20190809000091	Leal Imelda	52.00	No
20190809000095	Ramos Gilbert	0.00	No
20190809000096	Jasso Monett	0.00	No
20190809000101	Jasso Monett	0.00	No
20190809000102	Castillo Elisa	0.00	No
20190809000105	Jasso Monett	0.00	No

20190809000106	Leal Imelda	48.00	No
20190809000110	Jasso Monett	0.00	No
20190809000111	Jasso Monett	0.00	No
20190809000113	Castillo Elisa	36.00	No
20190809000116	Jasso Monett	0.00	No
20190809000118	Jasso Monett	0.00	No
20190809000124	Jasso Monett	0.00	No
20190809000125	Rivera Sandra	0.00	No
20190809000128	Rivera Sandra	0.00	No
20190809000129	Rivera Sandra	0.00	No
20190809000132	Rivera Sandra	0.00	No
20190809000137	Castillo Elisa	96.00	No
20190809000142	Rivera Sandra	82.00	No
20190809000145	Jasso Monett	0.00	No
20190809000146	Ramos Gilbert	96.00	No
20190809000164	Abitua Ariana	0.00	No
20190809000166	Abitua Ariana	0.00	No
20190809000170	Ramos Gilbert	0.00	No
20190809000172	Castillo Elisa	120.00	No
20190809000174	Gonzalez Rita	82.00	No
20190809000175	Salinas Rene	40.00	No
20190809000176	Ramos Gilbert	40.00	No
20190809000178	De Leon Maria Ana	82.00	No
20190809000183	Rivera Sandra	0.00	No
20190809000184	Ureste Selma	40.00	No
20190809000185	Rivera Sandra	82.00	No
20190809000201	Ureste Selma	40.00	No
20190809000206	Rivera Sandra	82.00	No
20190809000210	Jasso Monett	82.00	No
20190809000216	Jasso Monett	82.00	No
20190809000217	De Leon Maria Ana	82.00	No
20190809000228	De Leon Maria Ana	82.00	No
20190809000229	Leal Imelda	72.00	No
20190809000234	De Leon Maria Ana	0.00	No
20190809000240	Ureste Selma	36.00	No
20190809000243	Abitua Ariana	0.00	No
20190809000252	Ramos Gilbert	0.00	No
20190809000255	Abitua Ariana	0.00	No
20190809000257	Leal Imelda	0.00	No
20190809000261	Leal Imelda	0.00	No
20190809000262	Ramos Gilbert	72.00	No
20190809000268	Gonzalez Rita	82.00	No
20190809000269	Leal Imelda	44.00	No
20190809000270	Jasso Monett	82.00	No
20190809000276	Ureste Selma	40.00	No
20190809000277	Ramos Gilbert	64.00	No
20190809000279	De Leon Maria Ana	0.00	No
20190809000284	Cantu Manny	36.00	No
20190809000290	Ramos Gilbert	44.00	No
20190809000292	Rivera Sandra	0.00	No
20190809000293	Castillo Elisa	44.00	No
20190809000300	Castillo Elisa	88.00	No
20190809000302	Ureste Selma	40.00	No
20190809000303	Rivera Sandra	0.00	No
20190809000304	Castillo Elisa	40.00	No
20190809000310	Rivera Sandra	82.00	No
20190809000312	Castillo Elisa	92.00	No
20190809000314	Castillo Elisa	108.00	No

20190809000316	Castillo Elisa	96.00	No
20190809000321	De Leon Maria Ana	82.00	No
20190809000326	Trevino Belya	0.00	No
20190809000334	Ureste Selma	72.00	No
20190809000341	De Leon Maria Ana	82.00	No
20190809000345	Rivera Sandra	82.00	No
20190809000358	Rivera Tania	0.00	No
20190809000359	Gonzalez Rita	82.00	No
20190809000367	Ureste Selma	36.00	No
20190812000004	De Leon Maria Ana	82.00	No
20190812000005	Keller Debbie	82.00	No
20190812000006	Rivera Sandra	0.00	No
20190812000045	Acuna Elaine	36.00	No
20190812000049	Rivera Sandra	82.00	No
20190812000056	Rivera Sandra	0.00	No
20190812000058	Leal Imelda	0.00	No
20190812000060	Castillo Elisa	0.00	No
20190812000062	De Leon Maria Ana	0.00	No
20190812000063	Salinas Rene	40.00	No
20190812000073	Keller Debbie	0.00	No
20190812000075	Rivera Sandra	0.00	No
20190812000076	Ureste Selma	52.00	No
20190812000081	Rivera Sandra	82.00	No
20190812000082	Ureste Selma	40.00	No
20190812000083	Rivera Sandra	0.00	No
20190812000087	Rivera Sandra	0.00	No
20190812000088	Rivera Sandra	0.00	No
20190812000089	Gonzalez Rita	82.00	No
20190812000091	Rivera Sandra	0.00	No
20190812000093	Jasso Monett	0.00	No
20190812000095	Castillo Elisa	40.50	No
20190812000097	Jasso Monett	0.00	No
20190812000103	Rivera Sandra	0.00	No
20190812000104	Ureste Selma	40.00	No
20190812000113	Jasso Monett	0.00	No
20190812000116	Jasso Monett	0.00	No
20190812000122	Ureste Selma	40.00	No
20190812000123	Castillo Elisa	40.00	No
20190812000127	Rivera Sandra	0.00	No
20190812000131	Rivera Sandra	0.00	No
20190812000133	Rivera Sandra	0.00	No
20190812000134	Ureste Selma	72.00	No
20190812000135	Rivera Sandra	0.00	No
20190812000139	Jasso Monett	0.00	No
20190812000140	Rivera Sandra	0.00	No
20190812000141	Rivera Sandra	0.00	No
20190812000147	Keller Debbie	0.00	No
20190812000148	Rivera Sandra	0.00	No
20190812000151	Ureste Selma	84.00	No
20190812000152	Rivera Sandra	0.00	No
20190812000154	Jasso Monett	0.00	No
20190812000157	Rivera Sandra	0.00	No
20190812000158	Acuna Elaine	56.00	No
20190812000159	Jasso Monett	0.00	No
20190812000160	Rivera Sandra	0.00	No
20190812000161	Rivera Sandra	0.00	No
20190812000164	Jasso Monett	0.00	No
20190812000165	Jasso Monett	0.00	No

20190812000166	Rivera Sandra	0.00	No
20190812000167	Jasso Monett	0.00	No
20190812000168	Rivera Sandra	0.00	No
20190812000171	Jasso Monett	0.00	No
20190812000173	Keller Debbie	0.00	No
20190812000175	Jasso Monett	0.00	No
20190812000177	Acuna Elaine	36.00	No
20190812000180	Cantu Manny	36.00	No
20190812000189	Ureste Selma	40.00	No
20190812000190	Keller Debbie	0.00	No
20190812000191	Acuna Elaine	36.00	No
20190812000192	Jasso Monett	0.00	No
20190812000195	Keller Debbie	0.00	No
20190812000196	Jasso Monett	0.00	No
20190812000197	Jasso Monett	0.00	No
20190812000198	Acuna Elaine	40.00	No
20190812000200	Acuna Elaine	88.00	No
20190812000202	Jasso Monett	0.00	No
20190812000204	Leal Imelda	40.00	No
20190812000207	Gonzalez Rita	82.00	No
20190812000209	Leal Imelda	36.00	No
20190812000210	Acuna Elaine	36.00	No
20190812000212	Gonzalez Rita	0.00	No
20190812000213	Acuna Elaine	36.00	No
20190812000214	Leal Imelda	132.00	No
20190812000218	Jasso Monett	82.00	No
20190812000219	Acuna Elaine	36.00	No
20190812000227	Acuna Elaine	84.00	No
20190812000240	Keller Debbie	82.00	No
20190812000241	Leal Imelda	36.00	No
20190812000244	Ureste Selma	144.00	No
20190812000251	Rivera Tania	0.00	No
20190812000254	Rivera Sandra	0.00	No
20190812000257	De Leon Maria Ana	82.00	No
20190812000258	Ureste Selma	36.00	No
20190812000260	Castillo Elisa	40.00	No
20190812000264	Castillo Elisa	0.00	No
20190812000265	Castillo Elisa	0.00	No
20190812000266	Castillo Elisa	0.00	No
20190812000281	Castillo Elisa	0.00	No
20190812000283	Castillo Elisa	128.00	No
20190812000290	Castillo Elisa	172.00	No
20190812000291	Rivera Sandra	0.00	No
20190812000292	Jasso Monett	0.00	No
20190812000296	Leal Imelda	36.00	No
20190812000298	Jasso Monett	0.00	No
20190812000301	Jasso Monett	0.00	No
20190812000304	Abitua Ariana	0.00	No
20190812000306	Jasso Monett	0.00	No
20190812000308	Jasso Monett	0.00	No
20190812000312	De Leon Maria Ana	82.00	No
20190812000314	Jasso Monett	0.00	No
20190812000315	Rivera Sandra	0.00	No
20190812000316	Castillo Elisa	40.00	No
20190812000317	Keller Debbie	82.00	No
20190812000319	Acuna Elaine	36.00	No
20190812000320	Acuna Elaine	36.00	No
20190812000321	Leal Imelda	72.00	No

20190812000323	Rivera Sandra	0.00	No
20190812000325	Acuna Elaine	36.00	No
20190812000326	Rivera Sandra	0.00	No
20190812000328	Ureste Selma	36.00	No
20190812000333	Acuna Elaine	36.00	No
20190812000335	Keller Debbie	0.00	No
20190812000336	Castillo Elisa	0.00	No
20190812000337	Castillo Elisa	0.00	No
20190812000338	Acuna Elaine	0.00	No
20190812000341	Rivera Sandra	0.00	No
20190812000344	Rivera Sandra	0.00	No
20190812000349	Rivera Sandra	0.00	No
20190812000350	Salinas Rene	40.00	No
20190812000351	Rivera Sandra	0.00	No
20190812000352	Acuna Elaine	520.00	No
20190812000355	Rivera Sandra	0.00	No
20190812000358	De Leon Maria Ana	82.00	No
20190812000359	Rivera Sandra	0.00	No
20190812000360	Rivera Sandra	0.00	No
20190812000362	Leal Imelda	40.00	No
20190812000365	Rivera Tania	0.00	No
20190812000368	Acuna Elaine	420.00	No
20190812000370	Leal Imelda	40.00	No
20190812000374	Leal Imelda	64.00	No
20190812000379	Ureste Selma	36.00	No
20190812000383	Acuna Elaine	412.00	No
20190812000385	Castillo Elisa	36.00	No
20190812000386	Acuna Elaine	292.00	No
20190812000391	Castillo Elisa	0.00	No
20190812000394	Castillo Elisa	0.00	No
20190812000396	Leal Imelda	36.00	No
20190812000402	Cantu Manny	0.00	No
20190812000407	Ureste Selma	96.00	No
20190812000412	Castillo Elisa	36.00	No
20190812000413	Leal Imelda	216.00	No
20190812000415	Keller Debbie	82.00	No
20190812000417	Trevino Belya	0.00	No
20190812000419	Rivera Sandra	82.00	No
20190812000422	De Leon Maria Ana	82.00	No
20190812000428	Castillo Elisa	40.00	No
20190812000430	Keller Debbie	82.00	No
20190812000434	Ureste Selma	44.00	No
20190812000439	Keller Debbie	82.00	No
20190812000441	Rivera Sandra	0.00	No
20190812000443	Ureste Selma	0.00	No
20190812000450	Leal Imelda	0.00	No
20190812000451	Ureste Selma	0.00	No
20190812000452	Acuna Elaine	100.00	No
20190812000459	Leal Imelda	0.00	No
20190812000463	Trevino Belya	0.00	No
20190813000007	Acuna Elaine	60.00	No
20190813000008	Ramos Gilbert	40.00	No
20190813000015	Leal Imelda	0.00	No
20190813000019	Rivera Sandra	0.00	No
20190813000021	Keller Debbie	0.00	No
20190813000023	Rivera Sandra	0.00	No
20190813000025	Rivera Sandra	0.00	No
20190813000026	Rivera Sandra	0.00	No

20190813000030	Rivera Sandra	0.00	No
20190813000031	Ramos Gilbert	88.00	No
20190813000032	Rivera Sandra	0.00	No
20190813000035	Ramos Gilbert	108.00	No
20190813000037	Rivera Sandra	0.00	No
20190813000039	Ramos Gilbert	80.00	No
20190813000041	Rivera Sandra	0.00	No
20190813000043	Rivera Sandra	0.00	No
20190813000048	Rivera Sandra	0.00	No
20190813000050	Rivera Sandra	0.00	No
20190813000051	Ureste Selma	0.00	No
20190813000057	Rivera Sandra	0.00	No
20190813000058	Keller Debbie	0.00	No
20190813000061	Rivera Sandra	0.00	No
20190813000063	De Leon Maria Ana	82.00	No
20190813000064	Keller Debbie	0.00	No
20190813000068	Ramos Gilbert	112.00	No
20190813000070	Keller Debbie	0.00	No
20190813000073	Keller Debbie	0.00	No
20190813000074	Rivera Sandra	0.00	No
20190813000079	Rivera Sandra	0.00	No
20190813000081	Rivera Sandra	0.00	No
20190813000082	Abitua Ariana	0.00	No
20190813000083	Keller Debbie	0.00	No
20190813000086	De Leon Maria Ana	82.00	No
20190813000088	Rivera Sandra	0.00	No
20190813000090	Ureste Selma	128.00	No
20190813000092	Ramos Gilbert	146.75	No
20190813000095	Acuna Elaine	40.00	No
20190813000096	Keller Debbie	82.00	No
20190813000099	Castillo Elisa	0.00	No
20190813000102	Acuna Elaine	0.00	No
20190813000103	Rivera Sandra	0.00	No
20190813000107	Rivera Sandra	0.00	No
20190813000109	Leal Imelda	40.00	No
20190813000111	Rivera Sandra	0.00	No
20190813000113	De Leon Maria Ana	82.00	No
20190813000114	Rivera Sandra	0.00	No
20190813000119	Keller Debbie	0.00	No
20190813000123	Rivera Sandra	0.00	No
20190813000128	Rivera Sandra	0.00	No
20190813000133	Ramos Gilbert	0.00	No
20190813000134	Rivera Sandra	82.00	No
20190813000137	Cantu Manny	36.00	No
20190813000141	Ureste Selma	76.00	No
20190813000142	Ramos Gilbert	0.00	No
20190813000143	Rivera Sandra	0.00	No
20190813000144	Castillo Elisa	0.00	No
20190813000145	Acuna Elaine	44.00	No
20190813000146	Rivera Sandra	0.00	No
20190813000149	Rivera Sandra	0.00	No
20190813000150	Rivera Sandra	0.00	No
20190813000152	Ramos Gilbert	40.00	No
20190813000155	Keller Debbie	0.00	No
20190813000158	Rivera Sandra	22.00	No
20190813000159	Keller Debbie	0.00	No
20190813000160	Acuna Elaine	0.00	No
20190813000165	Castillo Elisa	0.00	No

20190813000167	Keller Debbie	82.00	No
20190813000168	Ramos Gilbert	0.00	No
20190813000170	Rivera Sandra	0.00	No
20190813000173	Castillo Elisa	0.00	No
20190813000174	Leal Imelda	36.00	No
20190813000180	Leal Imelda	36.00	No
20190813000181	Acuna Elaine	48.00	No
20190813000184	Leal Imelda	36.00	No
20190813000186	Leal Imelda	44.00	No
20190813000193	Jasso Monett	82.00	No
20190813000194	Acuna Elaine	44.00	No
20190813000197	Rivera Tania	0.00	No
20190813000202	Jasso Monett	82.00	No
20190813000206	Keller Debbie	82.00	No
20190813000209	Acuna Elaine	128.00	No
20190813000210	De Leon Maria Ana	82.00	No
20190813000212	Rivera Sandra	82.00	No
20190813000218	De Leon Maria Ana	82.00	No
20190813000224	De Leon Maria Ana	82.00	No
20190813000228	Ureste Selma	88.00	No
20190813000231	De Leon Maria Ana	82.00	No
20190813000233	Ureste Selma	0.00	No
20190813000235	Castillo Elisa	96.00	No
20190813000236	Trevino Belya	0.00	No
20190813000238	Rivera Sandra	82.00	No
20190813000239	Gonzalez Rita	82.00	No
20190813000246	De Leon Maria Ana	0.00	No
20190813000250	Rivera Sandra	0.00	No
20190813000254	Rivera Sandra	0.00	No
20190813000259	Rivera Sandra	0.00	No
20190813000260	Ureste Selma	44.00	No
20190813000265	Rivera Sandra	0.00	No
20190813000271	Jasso Monett	82.00	No
20190813000281	Keller Debbie	0.00	No
20190813000288	Rivera Sandra	0.00	No
20190813000299	Rivera Sandra	0.00	No
20190813000300	Rivera Sandra	0.00	No
20190813000311	Ureste Selma	0.00	No
20190813000317	De Leon Maria Ana	82.00	No
20190813000320	Rivera Sandra	0.00	No
20190813000325	Gonzalez Rita	0.00	No
20190813000333	De Leon Maria Ana	0.00	No
20190813000337	Rivera Sandra	0.00	No
20190813000341	Rivera Sandra	0.00	No
20190813000344	Rivera Sandra	0.00	No
20190813000345	Rivera Sandra	0.00	No
20190813000352	Rivera Sandra	0.00	No
20190813000360	Rivera Sandra	82.00	No
20190813000364	De Leon Maria Ana	0.00	No
20190813000369	Castillo Elisa	96.00	No
20190813000379	De Leon Maria Ana	82.00	No
20190813000383	Ramos Gilbert	80.00	No
20190813000387	Keller Debbie	0.00	No
20190814000007	Acuna Elaine	0.00	No
20190814000008	**System Generated**	0.00	No
20190814000009	De Leon Maria Ana	82.00	No
20190814000014	Leal Imelda	44.00	No
20190814000015	Rivera Sandra	0.00	No

20190814000023	Rivera Sandra	0.00	No
20190814000024	Rivera Sandra	0.00	No
20190814000025	Rivera Sandra	0.00	No
20190814000027	Rivera Sandra	0.00	No
20190814000030	Trevino Belya	0.00	No
20190814000033	Acuna Elaine	0.00	No
20190814000035	Rivera Sandra	0.00	No
20190814000036	Rivera Sandra	0.00	No
20190814000045	Leal Imelda	372.00	No
20190814000046	Ureste Selma	36.00	No
20190814000049	Acuna Elaine	80.00	No
20190814000051	Rivera Sandra	0.00	No
20190814000053	Rivera Sandra	0.00	No
20190814000054	Rivera Sandra	0.00	No
20190814000055	Keller Debbie	0.00	No
20190814000059	Rivera Sandra	0.00	No
20190814000060	Jasso Monett	0.00	No
20190814000061	Cantu Manny	36.00	No
20190814000062	Rivera Sandra	0.00	No
20190814000063	Rivera Sandra	0.00	No
20190814000065	Rivera Sandra	0.00	No
20190814000066	Rivera Sandra	0.00	No
20190814000069	Jasso Monett	0.00	No
20190814000070	Rivera Sandra	0.00	No
20190814000073	Rivera Sandra	0.00	No
20190814000075	Rivera Sandra	0.00	No
20190814000076	Rivera Sandra	0.00	No
20190814000080	Rivera Sandra	0.00	No
20190814000083	Rivera Sandra	0.00	No
20190814000088	Keller Debbie	0.00	No
20190814000097	Cantu Manny	36.00	No
20190814000099	Rivera Sandra	0.00	No
20190814000100	**System Generated**	0.00	No
20190814000101	Keller Debbie	82.00	No
20190814000102	Rivera Sandra	0.00	No
20190814000103	Leal Imelda	52.00	No
20190814000105	Rivera Sandra	0.00	No
20190814000106	Acuna Elaine	40.00	No
20190814000107	**System Generated**	0.00	No
20190814000108	Rivera Sandra	0.00	No
20190814000112	De Leon Maria Ana	0.00	No
20190814000114	Rivera Sandra	0.00	No
20190814000117	Rivera Sandra	0.00	No
20190814000119	Rivera Sandra	0.00	No
20190814000120	Rivera Sandra	0.00	No
20190814000125	Rivera Sandra	0.00	No
20190814000127	Keller Debbie	0.00	No
20190814000129	Acuna Elaine	0.00	No
20190814000130	Rivera Sandra	0.00	No
20190814000134	Ramos Gilbert	36.00	No
20190814000138	Castillo Elisa	0.00	No
20190814000140	Castillo Elisa	0.00	No
20190814000142	Abitua Ariana	0.00	No
20190814000143	Keller Debbie	0.00	No
20190814000155	Keller Debbie	0.00	No
20190814000157	Castillo Elisa	202.25	No
20190814000162	Keller Debbie	0.00	No
20190814000167	Keller Debbie	0.00	No

20190814000170	Castillo Elisa	56.00	No
20190814000191	Leal Imelda	100.00	No
20190814000198	Keller Debbie	82.00	No
20190814000200	Rivera Sandra	0.00	No
20190814000204	Acuna Elaine	0.00	No
20190814000205	De Leon Maria Ana	82.00	No
20190814000209	Castillo Elisa	120.00	No
20190814000214	Rivera Sandra	0.00	No
20190814000215	Castillo Elisa	72.00	No
20190814000220	Castillo Elisa	72.00	No
20190814000227	Ramos Gilbert	40.00	No
20190814000229	Castillo Elisa	0.00	No
20190814000231	De Leon Maria Ana	82.00	No
20190814000235	Salinas Rene	44.00	No
20190814000238	Ramos Gilbert	0.00	No
20190814000240	Rivera Sandra	82.00	No
20190814000243	Acuna Elaine	0.00	No
20190814000246	Rivera Tania	0.00	No
20190814000248	Trevino Belya	0.00	No
20190814000258	Rivera Tania	0.00	No
20190814000262	Jasso Monett	82.00	No
20190814000268	Castillo Elisa	40.00	No
20190814000272	Abitua Ariana	0.00	No
20190814000280	Rivera Sandra	0.00	No
20190814000282	Rivera Sandra	0.00	No
20190814000284	Rivera Sandra	0.00	No
20190814000285	Castillo Elisa	0.00	No
20190814000286	Ureste Selma	92.00	No
20190814000289	De Leon Maria Ana	0.00	No
20190814000293	De Leon Maria Ana	82.00	No
20190814000296	Castillo Elisa	36.00	No
20190814000297	Hoover Julie	0.00	No
20190814000298	Keller Debbie	0.00	No
20190814000306	Ureste Selma	40.00	No
20190814000310	Leal Imelda	0.00	No
20190814000312	Abitua Ariana	0.00	No
20190814000314	De Leon Maria Ana	0.00	No
20190814000318	Castillo Elisa	48.00	No
20190814000322	Rivera Tania	0.00	No
20190814000323	Keller Debbie	0.00	No
20190814000326	Keller Debbie	0.00	No
20190814000329	Rivera Sandra	0.00	No
20190814000332	Keller Debbie	0.00	No
20190814000333	Rivera Sandra	0.00	No
20190814000341	Keller Debbie	0.00	No
20190814000342	Castillo Elisa	36.00	No
20190814000347	Ureste Selma	40.00	No
20190814000349	Rivera Sandra	0.00	No
20190814000353	Castillo Elisa	0.00	No
20190814000357	Rivera Sandra	0.00	No
20190814000359	Rivera Sandra	0.00	No
20190814000360	De Leon Maria Ana	0.00	No
20190814000364	Rivera Sandra	0.00	No
20190814000369	Acuna Elaine	40.00	No
20190814000371	Rivera Sandra	0.00	No
20190814000375	Ureste Selma	40.00	No
20190814000376	Ureste Selma	44.00	No
20190814000380	Jasso Monett	82.00	No

20190814000381	Castillo Elisa	0.00	No
20190814000383	Rivera Tania	0.00	No
20190814000387	Acuna Elaine	0.00	No
20190814000388	Keller Debbie	82.00	No
20190814000391	Leal Imelda	0.00	No
20190815000005	Rivera Sandra	0.00	No
20190815000006	Rivera Sandra	0.00	No
20190815000007	Rivera Sandra	0.00	No
20190815000008	Rivera Sandra	0.00	No
20190815000009	Rivera Sandra	0.00	No
20190815000025	Acuna Elaine	0.00	No
20190815000026	Rivera Sandra	0.00	No
20190815000027	Rivera Sandra	0.00	No
20190815000028	Rivera Sandra	0.00	No
20190815000030	Rivera Sandra	0.00	No
20190815000032	Rivera Sandra	0.00	No
20190815000033	Rivera Sandra	0.00	No
20190815000035	Rivera Sandra	0.00	No
20190815000036	Rivera Sandra	0.00	No
20190815000037	Rivera Sandra	0.00	No
20190815000039	Rivera Sandra	0.00	No
20190815000040	Keller Debbie	0.00	No
20190815000041	Keller Debbie	0.00	No
20190815000042	Rivera Sandra	0.00	No
20190815000043	Rivera Sandra	0.00	No
20190815000044	Keller Debbie	0.00	No
20190815000045	De Leon Maria Ana	0.00	No
20190815000046	Rivera Sandra	0.00	No
20190815000047	Keller Debbie	0.00	No
20190815000048	Rivera Sandra	0.00	No
20190815000050	Rivera Sandra	0.00	No
20190815000051	Leal Imelda	236.00	No
20190815000052	Rivera Sandra	0.00	No
20190815000054	Rivera Sandra	0.00	No
20190815000056	Rivera Sandra	0.00	No
20190815000057	Ureste Selma	44.00	No
20190815000058	Rivera Sandra	0.00	No
20190815000059	Rivera Sandra	0.00	No
20190815000060	Castillo Elisa	0.00	No
20190815000061	Castillo Elisa	0.00	No
20190815000062	Leal Imelda	484.00	No
20190815000063	Rivera Sandra	0.00	No
20190815000064	Acuna Elaine	36.00	No
20190815000065	Rivera Sandra	0.00	No
20190815000067	Rivera Sandra	0.00	No
20190815000069	Rivera Sandra	0.00	No
20190815000070	Rivera Sandra	0.00	No
20190815000071	Rivera Sandra	0.00	No
20190815000073	Rivera Sandra	0.00	No
20190815000078	Leal Imelda	492.00	No
20190815000081	Keller Debbie	0.00	No
20190815000083	Hoover Julie	0.00	No
20190815000085	Hoover Julie	0.00	No
20190815000086	Ureste Selma	80.00	No
20190815000091	Keller Debbie	0.00	No
20190815000092	Leal Imelda	96.00	No
20190815000093	Rivera Tania	0.00	No
20190815000095	Ureste Selma	52.00	No

20190815000097	Ureste Selma	40.00	No
20190815000099	Keller Debbie	0.00	No
20190815000100	Abitua Ariana	0.00	No
20190815000101	Ureste Selma	44.00	No
20190815000102	Rivera Sandra	0.00	No
20190815000104	De Leon Maria Ana	22.00	No
20190815000107	Rivera Sandra	0.00	No
20190815000108	Keller Debbie	0.00	No
20190815000109	Rivera Sandra	0.00	No
20190815000110	Jasso Monett	0.00	No
20190815000111	Rivera Sandra	0.00	No
20190815000112	Rivera Sandra	0.00	No
20190815000116	Keller Debbie	0.00	No
20190815000118	Rivera Sandra	0.00	No
20190815000119	Jasso Monett	0.00	No
20190815000120	Rivera Sandra	82.00	No
20190815000125	Jasso Monett	82.00	No
20190815000127	Acuna Elaine	60.00	No
20190815000128	Rivera Sandra	0.00	No
20190815000134	Rivera Sandra	0.00	No
20190815000135	Jasso Monett	0.00	No
20190815000136	De Leon Maria Ana	82.00	No
20190815000137	Jasso Monett	0.00	No
20190815000138	Castillo Elisa	0.00	No
20190815000140	Keller Debbie	82.00	No
20190815000141	Castillo Elisa	0.00	No
20190815000143	Jasso Monett	0.00	No
20190815000146	Jasso Monett	0.00	No
20190815000148	Castillo Elisa	328.00	No
20190815000150	Rivera Sandra	0.00	No
20190815000152	Jasso Monett	0.00	No
20190815000154	Acuna Elaine	52.00	No
20190815000155	Jasso Monett	0.00	No
20190815000156	Leal Imelda	120.00	No
20190815000159	Castillo Elisa	48.00	No
20190815000160	Leal Imelda	56.00	No
20190815000161	Jasso Monett	0.00	No
20190815000164	Jasso Monett	0.00	No
20190815000166	Castillo Elisa	40.00	No
20190815000174	Leal Imelda	0.00	No
20190815000177	Ramos Gilbert	0.00	No
20190815000187	Acuna Elaine	36.00	No
20190815000192	Jasso Monett	82.00	No
20190815000195	Leal Imelda	40.00	No
20190815000204	Castillo Elisa	0.00	No
20190815000206	Rivera Sandra	0.00	No
20190815000208	De Leon Maria Ana	82.00	No
20190815000210	Castillo Elisa	36.00	No
20190815000212	Castillo Elisa	36.00	No
20190815000215	Ureste Selma	36.00	No
20190815000216	Rivera Sandra	0.00	No
20190815000217	Rivera Sandra	0.00	No
20190815000221	Rivera Sandra	0.00	No
20190815000222	Castillo Elisa	84.00	No
20190815000223	Acuna Elaine	0.00	No
20190815000224	Rivera Sandra	82.00	No
20190815000230	Castillo Elisa	36.00	No
20190815000231	Ureste Selma	40.00	No

20190815000239	Castillo Elisa	0.00	No
20190815000240	De Leon Maria Ana	82.00	No
20190815000243	Ureste Selma	64.00	No
20190815000247	Rivera Sandra	0.00	No
20190815000249	Acuna Elaine	0.00	No
20190815000251	Rivera Sandra	0.00	No
20190815000253	De Leon Maria Ana	0.00	No
20190815000257	De Leon Maria Ana	82.00	No
20190815000263	De Leon Maria Ana	0.00	No
20190815000266	Ureste Selma	40.00	No
20190815000270	Trevino Belya	0.00	No
20190815000271	Rivera Sandra	0.00	No
20190815000274	Rivera Sandra	0.00	No
20190815000280	Ramos Gilbert	44.00	No
20190815000281	Keller Debbie	0.00	No
20190815000290	Keller Debbie	0.00	No
20190815000292	Rivera Sandra	0.00	No
20190815000299	Keller Debbie	0.00	No
20190815000301	Rivera Sandra	0.00	No
20190815000303	Keller Debbie	82.00	No
20190815000307	Acuna Elaine	0.00	No
20190815000312	Jasso Monett	0.00	No
20190815000325	De Leon Maria Ana	82.00	No
20190815000327	Keller Debbie	82.00	No
20190815000334	Rivera Sandra	82.00	No
20190815000339	Keller Debbie	0.00	No
20190815000340	Keller Debbie	0.00	No
20190815000346	Ramos Gilbert	36.00	No
20190815000348	Keller Debbie	82.00	No
20190815000350	Rivera Sandra	82.00	No
20190815000353	De Leon Maria Ana	0.00	No
20190815000357	Ureste Selma	40.00	No
20190815000363	Keller Debbie	22.00	No
20190815000368	Leal Imelda	0.00	No
20190816000003	Rivera Sandra	82.00	No
20190816000005	De Leon Maria Ana	0.00	No
20190816000006	Rivera Sandra	0.00	No
20190816000007	Rivera Sandra	0.00	No
20190816000008	Rivera Sandra	0.00	No
20190816000021	Ramos Gilbert	36.00	No
20190816000024	Castillo Elisa	0.00	No
20190816000026	Rivera Sandra	0.00	No
20190816000028	Rivera Sandra	0.00	No
20190816000029	Acuna Elaine	40.00	No
20190816000030	Jasso Monett	0.00	No
20190816000031	Jasso Monett	0.00	No
20190816000037	De Leon Maria Ana	0.00	No
20190816000038	Rivera Sandra	0.00	No
20190816000040	Jasso Monett	0.00	No
20190816000045	Rivera Sandra	0.00	No
20190816000047	De Leon Maria Ana	0.00	No
20190816000051	Rivera Sandra	0.00	No
20190816000055	Cantu Manny	44.00	No
20190816000058	Rivera Sandra	0.00	No
20190816000059	Rivera Sandra	0.00	No
20190816000060	Rivera Sandra	0.00	No
20190816000062	Rivera Sandra	0.00	No
20190816000065	Rivera Sandra	0.00	No

20190816000066	De Leon Maria Ana	82.00	No
20190816000067	Ramos Gilbert	40.00	No
20190816000068	Castillo Elisa	0.00	No
20190816000070	Rivera Sandra	0.00	No
20190816000072	Rivera Sandra	0.00	No
20190816000075	Rivera Sandra	0.00	No
20190816000076	Rivera Sandra	0.00	No
20190816000077	Castillo Elisa	0.00	No
20190816000079	Rivera Sandra	0.00	No
20190816000081	Rivera Sandra	0.00	No
20190816000089	Rivera Sandra	0.00	No
20190816000092	Ramos Gilbert	40.00	No
20190816000093	Rivera Sandra	0.00	No
20190816000095	Rivera Sandra	0.00	No
20190816000096	Rivera Sandra	0.00	No
20190816000097	Rivera Sandra	0.00	No
20190816000098	Rivera Sandra	0.00	No
20190816000100	Rivera Sandra	0.00	No
20190816000101	Acuna Elaine	56.00	No
20190816000102	Rivera Sandra	0.00	No
20190816000104	Rivera Sandra	0.00	No
20190816000105	Ramos Gilbert	0.00	No
20190816000107	Rivera Sandra	0.00	No
20190816000109	Rivera Sandra	0.00	No
20190816000111	Rivera Sandra	0.00	No
20190816000115	Keller Debbie	82.00	No
20190816000120	Acuna Elaine	40.00	No
20190816000121	Rivera Sandra	0.00	No
20190816000123	Rivera Sandra	0.00	No
20190816000124	Ramos Gilbert	36.00	No
20190816000125	Rivera Sandra	0.00	No
20190816000131	Keller Debbie	82.00	No
20190816000133	De Leon Maria Ana	82.00	No
20190816000134	Acuna Elaine	200.00	No
20190816000141	Rivera Sandra	0.00	No
20190816000142	Ramos Gilbert	40.00	No
20190816000144	Riyera Sandra	0.00	No
20190816000153	Castillo Elisa	44.00	No
20190816000156	Castillo Elisa	36.00	No
20190816000160	Jasso Monett	82.00	No
20190816000169	Acuna Elaine	0.00	No
20190816000178	Leal Imelda	40.00	No
20190816000185	Keller Debbie	82.00	No
20190816000188	Keller Debbie	82.00	No
20190816000191	Jasso Monett	82.00	No
20190816000193	Acuna Elaine	44.00	No
20190816000197	Rivera Sandra	0.00	No
20190816000203	Abitua Ariana	0.00	No
20190816000207	De Leon Maria Ana	0.00	No
20190816000209	Rivera Sandra	82.00	No
20190816000210	Castillo Elisa	76.00	No
20190816000219	Ramos Gilbert	128.00	No
20190816000230	Castillo Elisa	180.00	No
20190816000234	Ramos Gilbert	36.00	No
20190816000236	Rivera Sandra	0.00	No
20190816000237	Rivera Tania	0.00	No
20190816000239	Ramos Gilbert	36.00	No
20190816000240	De Leon Maria Ana	82.00	No

20190816000244	Castillo Elisa	0.00	No
20190816000247	De Leon Maria Ana	0.00	No
20190816000248	Castillo Elisa	0.00	No
20190816000251	Rivera Sandra	82.00	No
20190816000254	Ramos Gilbert	36.00	No
20190816000257	Castillo Elisa	0.00	No
20190816000258	De Leon Maria Ana	82.00	No
20190816000259	Ramos Gilbert	36.00	No
20190816000262	Rivera Sandra	0.00	No
20190816000269	Castillo Elisa	36.00	No
20190816000273	Ramos Gilbert	52.00	No
20190816000274	Rivera Sandra	0.00	No
20190816000275	Castillo Elisa	360.00	No
20190816000276	**System Generated**	0.00	No
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20190816000283	**System Generated**	0.00	No
20190816000284	**System Generated**	0.00	No
20190816000285	Rivera Sandra	0.00	No
20190816000286	Ramos Gilbert	40.00	No
20190816000291	Castillo Elisa	396.00	No
20190816000292	Ramos Gilbert	44.00	No
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20190816000299	**System Generated**	0.00	No
20190816000300	**System Generated**	0.00	No
20190816000304	Ramos Gilbert	44.00	No
20190816000305	Rivera Sandra	82.00	No
20190816000308	De Leon Maria Ana	82.00	No
20190816000317	Leal Imelda	360.00	No
20190816000321	Ramos Gilbert	36.00	No
20190816000326	Abitua Ariana	0.00	No
20190816000327	Leal Imelda	396.00	No
20190816000328	De Leon Maria Ana	82.00	No
20190816000332	Acuna Elaine	520.00	No
20190816000334	Ramos Gilbert	36.00	No
20190816000335	Leal Imelda	40.00	No
20190816000336	Ramos Gilbert	80.00	No
20190816000342	Rivera Sandra	82.00	No
20190816000346	Ramos Gilbert	44.00	No
20190816000353	Jasso Monett	82.00	No
20190816000355	Rivera Sandra	0.00	No
20190816000357	Rivera Tania	0.00	No
20190816000359	Ramos Gilbert	40.00	No
20190816000360	Rivera Sandra	0.00	No
20190816000362	Ramos Gilbert	36.00	No
20190816000363	Castillo Elisa	96.00	No
20190816000364	Rivera Sandra	0.00	No
20190816000366	Acuna Elaine	36.00	No
20190816000370	Rivera Sandra	82.00	No
20190816000373	Castillo Elisa	40.00	No

20190816000381	**System Generated**	0.00	No
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20190816000383	**System Generated**	0.00	No
20190816000384	**System Generated**	0.00	No
20190816000385	**System Generated**	0.00	No
20190816000400	Castillo Elisa	0.00	No
20190819000008	Castillo Elisa	0.00	No
20190819000009	Keller Debbie	0.00	No
20190819000011	Acuna Elaine	36.00	No
20190819000013	Rivera Sandra	0.00	No
20190819000016	De Leon Maria Ana	82.00	No
20190819000021	Rivera Tania	0.00	No
20190819000044	Rivera Sandra	0.00	No
20190819000045	Gonzalez Rita	0.00	No
20190819000047	De Leon Maria Ana	0.00	No
20190819000051	Rivera Sandra	0.00	No
20190819000057	Rivera Sandra	82.00	No
20190819000058	Keller Debbie	0.00	No
20190819000059	Acuna Elaine	0.00	No
20190819000060	Acuna Elaine	40.00	No
20190819000061	Keller Debbie	0.00	No
20190819000063	Keller Debbie	0.00	No
20190819000065	Keller Debbie	0.00	No
20190819000066	Rivera Sandra	0.00	No
20190819000067	Keller Debbie	0.00	No
20190819000069	Acuna Elaine	120.00	No
20190819000070	Cantu Manny	0.00	No
20190819000072	Gonzalez Rita	82.00	No
20190819000073	Keller Debbie	0.00	No
20190819000074	Cantu Manny	0.00	No
20190819000076	Keller Debbie	0.00	No
20190819000078	Keller Debbie	0.00	No
20190819000079	Cantu Manny	0.00	No
20190819000080	Keller Debbie	0.00	No
20190819000081	Rivera Sandra	0.00	No
20190819000082	Keller Debbie	0.00	No
20190819000083	Rivera Sandra	0.00	No
20190819000085	Keller Debbie	0.00	No
20190819000086	Acuna Elaine	80.00	No
20190819000087	Jasso Monett	0.00	No
20190819000089	Rivera Sandra	0.00	No
20190819000091	Rivera Sandra	0.00	No
20190819000092	Keller Debbie	0.00	No
20190819000093	Rivera Sandra	0.00	No
20190819000096	Rivera Sandra	0.00	No
20190819000098	Jasso Monett	0.00	No
20190819000099	Rivera Sandra	0.00	No
20190819000101	Ureste Selma	36.00	No
20190819000102	Rivera Sandra	0.00	No
20190819000104	Rivera Sandra	0.00	No
20190819000105	Keller Debbie	0.00	No
20190819000107	Acuna Elaine	68.00	No
20190819000108	Rivera Sandra	0.00	No
20190819000110	Abitua Ariana	0.00	No
20190819000111	De Leon Maria Ana	82.00	No
20190819000112	Rivera Sandra	0.00	No
20190819000114	Ureste Selma	60.00	No
20190819000116	Castillo Elisa	0.00	No

20190819000119	Rivera Sandra	82.00	No
20190819000121	Abitua Ariana	0.00	No
20190819000123	Ureste Selma	40.00	No
20190819000124	Rivera Sandra	0.00	No
20190819000126	De Leon Maria Ana	0.00	No
20190819000129	Rivera Sandra	0.00	No
20190819000131	De Leon Maria Ana	0.00	No
20190819000133	Keller Debbie	0.00	No
20190819000135	Leal Imelda	44.00	No
20190819000137	Acuna Elaine	40.00	No
20190819000138	De Leon Maria Ana	82.00	No
20190819000142	Keller Debbie	0.00	No
20190819000143	Jasso Monett	0.00	No
20190819000150	De Leon Maria Ana	0.00	No
20190819000152	Keller Debbie	0.00	No
20190819000153	Rivera Sandra	0.00	No
20190819000156	Keller Debbie	0.00	No
20190819000157	Rivera Sandra	0.00	No
20190819000159	De Leon Maria Ana	0.00	No
20190819000161	Keller Debbie	0.00	No
20190819000163	Rivera Sandra	82.00	No
20190819000165	Keller Debbie	0.00	No
20190819000166	Acuna Elaine	44.00	No
20190819000182	De Leon Maria Ana	82.00	No
20190819000184	Keller Debbie	0.00	No
20190819000188	Gonzalez Rita	82.00	No
20190819000189	Acuna Elaine	36.00	No
20190819000192	De Leon Maria Ana	82.00	No
20190819000196	Keller Debbie	0.00	No
20190819000198	De Leon Maria Ana	82.00	No
20190819000208	Castillo Elisa	68.00	No
20190819000214	Cantu Manny	40.00	No
20190819000215	Castillo Elisa	68.00	No
20190819000216	De Leon Maria Ana	82.00	No
20190819000218	Keller Debbie	82.00	No
20190819000219	Castillo Elisa	64.00	No
20190819000223	Castillo Elisa	0.00	No
20190819000225	Abitua Ariana	0.00	No
20190819000228	Rivera Sandra	0.00	No
20190819000229	Cantu Manny	0.00	No
20190819000230	Castillo Elisa	0.00	No
20190819000234	Leal Imelda	44.00	No
20190819000238	Ureste Selma	36.00	No
20190819000240	Leal Imelda	36.00	No
20190819000242	Leal Imelda	56.00	No
20190819000244	Leal Imelda	56.00	No
20190819000245	Ureste Selma	44.00	No
20190819000250	Rivera Sandra	0.00	No
20190819000252	Leal Imelda	44.00	No
20190819000253	Rivera Sandra	0.00	No
20190819000256	Rivera Sandra	0.00	No
20190819000257	Jasso Monett	82.00	No
20190819000260	Rivera Sandra	0.00	No
20190819000267	Jasso Monett	82.00	No
20190819000269	Salinas Rene	40.00	No
20190819000271	Leal Imelda	0.00	No
20190819000273	Ureste Selma	108.00	No
20190819000277	De Leon Maria Ana	0.00	No

20190819000278	Rivera Sandra	82.00	No
20190819000279	Keller Debbie	0.00	No
20190819000280	Ureste Selma	36.00	No
20190819000282	De Leon Maria Ana	0.00	No
20190819000283	Rivera Sandra	0.00	No
20190819000284	Rivera Sandra	0.00	No
20190819000286	Rivera Sandra	0.00	No
20190819000290	Leal Imelda	48.00	No
20190819000291	Keller Debbie	0.00	No
20190819000293	De Leon Maria Ana	0.00	No
20190819000294	Keller Debbie	0.00	No
20190819000295	Acuna Elaine	48.00	No
20190819000296	De Leon Maria Ana	0.00	No
20190819000297	De Leon Maria Ana	0.00	No
20190819000298	De Leon Maria Ana	0.00	No
20190819000299	De Leon Maria Ana	0.00	No
20190819000300	Rivera Sandra	0.00	No
20190819000301	De Leon Maria Ana	0.00	No
20190819000302	De Leon Maria Ana	0.00	No
20190819000304	Acuna Elaine	36.00	No
20190819000305	De Leon Maria Ana	0.00	No
20190819000306	De Leon Maria Ana	0.00	No
20190819000308	De Leon Maria Ana	0.00	No
20190819000309	De Leon Maria Ana	0.00	No
20190819000310	De Leon Maria Ana	0.00	No
20190819000311	Salinas Rene	40.00	No
20190819000313	De Leon Maria Ana	0.00	No
20190819000314	De Leon Maria Ana	0.00	No
20190819000315	Ramos Gilbert	36.00	No
20190819000316	De Leon Maria Ana	0.00	No
20190819000318	De Leon Maria Ana	0.00	No
20190819000319	De Leon Maria Ana	0.00	No
20190819000321	Castillo Elisa	0.00	No
20190819000323	Rivera Sandra	0.00	No
20190819000326	Keller Debbie	0.00	No
20190819000328	Rivera Sandra	0.00	No
20190819000333	Ramos Gilbert	96.00	No
20190819000336	Acuna Elaine	40.00	No
20190819000337	Rivera Sandra	0.00	No
20190819000339	Rivera Sandra	0.00	No
20190819000340	Rivera Sandra	0.00	No
20190819000342	Rivera Sandra	0.00	No
20190819000345	Rivera Sandra	0.00	No
20190819000346	Ureste Selma	44.00	No
20190819000348	Rivera Sandra	0.00	No
20190819000349	Acuna Elaine	36.00	No
20190819000350	Castillo Elisa	0.00	No
20190819000353	Rivera Sandra	0.00	No
20190819000355	Rivera Sandra	0.00	No
20190819000356	Leal Imelda	36.00	No
20190819000361	Ureste Selma	44.00	No
20190819000362	Rivera Sandra	0.00	No
20190819000365	Acuna Elaine	36.00	No
20190819000370	Rivera Sandra	0.00	No
20190819000376	Acuna Elaine	40.00	No
20190819000379	Trevino Belya	0.00	No
20190819000384	De Leon Maria Ana	22.00	No
20190819000388	Acuna Elaine	0.00	No

20190819000390	Rivera Sandra	0.00	No
20190819000392	Rivera Sandra	0.00	No
20190819000396	Rivera Sandra	0.00	No
20190819000399	De Leon Maria Ana	0.00	No
20190819000400	De Leon Maria Ana	0.00	No
20190819000401	Ureste Selma	44.25	No
20190819000402	Rivera Sandra	0.00	No
20190819000403	De Leon Maria Ana	0.00	No
20190819000404	De Leon Maria Ana	0.00	No
20190819000405	Rivera Sandra	0.00	No
20190819000406	De Leon Maria Ana	0.00	No
20190819000407	Ramos Gilbert	72.00	No
20190819000408	De Leon Maria Ana	0.00	No
20190819000409	Rivera Sandra	0.00	No
20190819000411	De Leon Maria Ana	0.00	No
20190819000413	De Leon Maria Ana	0.00	No
20190819000420	Rivera Sandra	0.00	No
20190819000422	Rivera Sandra	0.00	No
20190819000428	Rivera Sandra	0.00	No
20190819000432	Leal Imelda	44.00	No
20190819000434	Rivera Sandra	0.00	No
20190819000435	Acuna Elaine	36.00	No
20190819000436	Rivera Sandra	0.00	No
20190819000437	Acuna Elaine	0.00	No
20190819000440	Rivera Sandra	0.00	No
20190819000443	Rivera Sandra	0.00	No
20190819000446	De Leon Maria Ana	0.00	No
20190819000447	Keller Debbie	82.00	No
20190819000448	De Leon Maria Ana	0.00	No
20190819000449	De Leon Maria Ana	0.00	No
20190819000450	De Leon Maria Ana	0.00	No
20190819000451	De Leon Maria Ana	0.00	No
20190819000452	Rivera Sandra	0.00	No
20190819000453	De Leon Maria Ana	0.00	No
20190819000454	De Leon Maria Ana	0.00	No
20190819000455	De Leon Maria Ana	0.00	No
20190819000457	De Leon Maria Ana	0.00	No
20190819000458	De Leon Maria Ana	0.00	No
20190819000459	De Leon Maria Ana	0.00	No
20190819000460	De Leon Maria Ana	0.00	No
20190819000461	Acuna Elaine	0.00	No
20190819000463	Rivera Sandra	0.00	No
20190819000465	Rivera Sandra	0.00	No
20190819000467	Acuna Elaine	40.00	No
20190819000468	De Leon Maria Ana	82.00	No
20190819000471	Trevino Belya	0.00	No
20190819000472	Ureste Selma	120.00	No
20190819000475	De Leon Maria Ana	0.00	No
20190819000477	De Leon Maria Ana	0.00	No
20190819000479	De Leon Maria Ana	0.00	No
20190819000480	De Leon Maria Ana	0.00	No
20190819000482	De Leon Maria Ana	0.00	No
20190819000486	Ramos Gilbert	0.00	No
20190819000497	Acuna Elaine	0.00	No
20190820000003	Rivera Sandra	82.00	No
20190820000006	Rivera Sandra	0.00	No
20190820000008	Rivera Sandra	0.00	No
20190820000016	Rivera Sandra	0.00	No

20190820000024	Rivera Sandra	0.00	No
20190820000025	Acuna Elaine	0.00	No
20190820000030	Rivera Sandra	0.00	No
20190820000032	Ureste Selma	48.75	No
20190820000033	Rivera Sandra	0.00	No
20190820000035	Rivera Sandra	0.00	No
20190820000040	De Leon Maria Ana	82.00	No
20190820000046	Leal Imelda	72.00	No
20190820000050	Ureste Selma	144.00	No
20190820000053	Rivera Sandra	0.00	No
20190820000056	Rivera Sandra	0.00	No
20190820000057	Rivera Sandra	0.00	No
20190820000060	Rivera Sandra	0.00	No
20190820000068	Rivera Sandra	0.00	No
20190820000070	Rivera Sandra	0.00	No
20190820000072	Gonzalez Rita	0.00	No
20190820000074	Gonzalez Rita	0.00	No
20190820000075	Gonzalez Rita	0.00	No
20190820000076	Gonzalez Rita	0.00	No
20190820000078	Gonzalez Rita	0.00	No
20190820000081	Rivera Sandra	0.00	No
20190820000082	Gonzalez Rita	0.00	No
20190820000083	Acuna Elaine	0.00	No
20190820000084	Gonzalez Rita	0.00	No
20190820000088	Gonzalez Rita	0.00	No
20190820000090	Gonzalez Rita	0.00	No
20190820000091	Gonzalez Rita	0.00	No
20190820000093	De Leon Maria Ana	0.00	No
20190820000094	De Leon Maria Ana	0.00	No
20190820000095	Gonzalez Rita	0.00	No
20190820000096	De Leon Maria Ana	0.00	No
20190820000097	De Leon Maria Ana	0.00	No
20190820000099	Gonzalez Rita	0.00	No
20190820000101	Gonzalez Rita	0.00	No
20190820000102	Castillo Elisa	36.00	No
20190820000103	Rivera Sandra	0.00	No
20190820000104	Gonzalez Rita	0.00	No
20190820000107	Rivera Sandra	0.00	No
20190820000108	Gonzalez Rita	0.00	No
20190820000109	Rivera Sandra	0.00	No
20190820000110	De Leon Maria Ana	82.00	No
20190820000111	Abitua Ariana	0.00	No
20190820000113	Gonzalez Rita	0.00	No
20190820000117	Rivera Sandra	0.00	No
20190820000119	Gonzalez Rita	0.00	No
20190820000120	Jasso Monett	82.00	No
20190820000121	Ramos Gilbert	48.00	No
20190820000125	Acuna Elaine	44.00	No
20190820000126	Ramos Gilbert	0.00	No
20190820000127	Leal Imelda	36.00	No
20190820000128	Rivera Sandra	82.00	No
20190820000133	Rivera Sandra	0.00	No
20190820000135	Abitua Ariana	0.00	No
20190820000136	Rivera Sandra	82.00	No
20190820000141	Ureste Selma	44.00	No
20190820000142	Acuna Elaine	40.00	No
20190820000145	Leal Imelda	0.00	No
20190820000149	Rivera Sandra	82.00	No

20190820000150	Gonzalez Rita	22.00	No
20190820000153	Castillo Elisa	0.00	No
20190820000154	De Leon Maria Ana	0.00	No
20190820000155	De Leon Maria Ana	0.00	No
20190820000156	De Leon Maria Ana	0.00	No
20190820000157	De Leon Maria Ana	0.00	No
20190820000158	Rivera Sandra	82.00	No
20190820000159	De Leon Maria Ana	0.00	No
20190820000160	De Leon Maria Ana	0.00	No
20190820000161	De Leon Maria Ana	0.00	No
20190820000163	De Leon Maria Ana	0.00	No
20190820000164	De Leon Maria Ana	0.00	No
20190820000166	De Leon Maria Ana	0.00	No
20190820000168	De Leon Maria Ana	0.00	No
20190820000169	De Leon Maria Ana	0.00	No
20190820000171	De Leon Maria Ana	0.00	No
20190820000172	De Leon Maria Ana	0.00	No
20190820000174	De Leon Maria Ana	0.00	No
20190820000176	De Leon Maria Ana	0.00	No
20190820000177	De Leon Maria Ana	0.00	No
20190820000178	De Leon Maria Ana	0.00	No
20190820000179	De Leon Maria Ana	0.00	No
20190820000180	Acuna Elaine	40.00	No
20190820000181	De Leon Maria Ana	0.00	No
20190820000183	De Leon Maria Ana	0.00	No
20190820000184	Acuna Elaine	0.00	No
20190820000185	Ramos Gilbert	56.00	No
20190820000187	Rivera Sandra	0.00	No
20190820000188	Castillo Elisa	0.00	No
20190820000193	Ramos Gilbert	36.00	No
20190820000194	Acuna Elaine	40.00	No
20190820000198	Ureste Selma	116.00	No
20190820000203	Ureste Selma	168.00	No
20190820000206	Castillo Elisa	36.00	No
20190820000209	Rivera Tania	0.00	No
20190820000210	Ramos Gilbert	40.00	No
20190820000214	Cantu Manny	36.00	No
20190820000221	Acuna Elaine	141.25	No
20190820000223	Castillo Elisa	36.00	No
20190820000224	Gonzalez Rita	82.00	No
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20190820000226	Acuna Elaine	36.00	No
20190820000230	Acuna Elaine	40.00	No
20190820000233	**System Generated**	0.00	No
20190820000234	Acuna Elaine	44.00	No
20190820000239	Castillo Elisa	80.00	No
20190820000243	Castillo Elisa	36.00	No
20190820000246	Ureste Selma	0.00	No
20190820000247	Rivera Sandra	82.00	No
20190820000254	Rivera Sandra	82.00	No
20190820000255	Rivera Tania	0.00	No
20190820000256	Jasso Monett	82.00	No
20190820000264	Rivera Sandra	82.00	No
20190820000279	Gonzalez Rita	82.00	No
20190820000282	Rivera Sandra	82.00	No
20190820000294	De Leon Maria Ana	0.00	No
20190820000295	Castillo Elisa	0.00	No
20190820000296	De Leon Maria Ana	0.00	No

20190820000297	De Leon Maria Ana	0.00	No
20190820000298	De Leon Maria Ana	0.00	No
20190820000299	De Leon Maria Ana	0.00	No
20190820000301	Acuna Elaine	44.00	No
20190820000304	Castillo Elisa	0.00	No
20190820000305	Rivera Sandra	0.00	No
20190820000316	Castillo Elisa	0.00	No
20190820000318	Rivera Sandra	0.00	No
20190820000320	De Leon Maria Ana	0.00	No
20190820000323	Leal Imelda	52.00	No
20190820000328	Ureste Selma	40.00	No
20190820000330	Ramos Gilbert	0.00	No
20190820000341	Castillo Elisa	40.00	No
20190820000348	**System Generated**	0.00	No
20190820000351	Castillo Elisa	0.00	No
20190820000355	De Leon Maria Ana	82.00	No
20190820000356	Castillo Elisa	0.00	No
20190820000357	Rivera Sandra	0.00	No
20190820000359	Rivera Sandra	0.00	No
20190820000361	Ramos Gilbert	36.00	No
20190820000362	Acuna Elaine	40.00	No
20190820000363	Rivera Sandra	0.00	No
20190820000367	Castillo Elisa	0.00	No
20190820000369	Rivera Sandra	0.00	No
20190820000374	Rivera Sandra	0.00	No
20190820000377	Ramos Gilbert	0.00	No
20190820000380	Rivera Sandra	0.00	No
20190820000383	De Leon Maria Ana	82.00	No
20190820000388	Rivera Sandra	0.00	No
20190820000392	Rivera Sandra	0.00	No
20190820000399	Rivera Sandra	0.00	No
20190820000404	De Leon Maria Ana	0.00	No
20190820000405	De Leon Maria Ana	0.00	No
20190820000406	De Leon Maria Ana	0.00	No
20190820000409	De Leon Maria Ana	0.00	No
20190820000410	De Leon Maria Ana	0.00	No
20190820000411	De Leon Maria Ana	0.00	No
20190820000412	De Leon Maria Ana	0.00	No
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20190820000414	De Leon Maria Ana	0.00	No
20190820000416	De Leon Maria Ana	0.00	No
20190820000420	De Leon Maria Ana	0.00	No
20190820000421	De Leon Maria Ana	0.00	No
20190820000422	De Leon Maria Ana	0.00	No
20190820000424	De Leon Maria Ana	0.00	No
20190820000425	De Leon Maria Ana	0.00	No
20190820000426	De Leon Maria Ana	0.00	No
20190820000427	De Leon Maria Ana	0.00	No
20190820000428	De Leon Maria Ana	0.00	No
20190820000429	De Leon Maria Ana	0.00	No
20190820000433	De Leon Maria Ana	82.00	No
20190821000016	Rivera Sandra	0.00	No
20190821000026	Castillo Elisa	0.00	No
20190821000027	Rivera Sandra	0.00	No
20190821000029	Rivera Sandra	0.00	No
20190821000030	Rivera Sandra	0.00	No
20190821000031	Leal Imelda	124.00	No
20190821000032	Rivera Sandra	0.00	No

20190821000033	Gonzalez Rita	82.00	No
20190821000034	Rivera Sandra	0.00	No
20190821000035	Rivera Sandra	0.00	No
20190821000036	Rivera Sandra	0.00	No
20190821000037	Rivera Sandra	0.00	No
20190821000038	Rivera Sandra	0.00	No
20190821000039	Leal Imelda	308.00	No
20190821000040	Rivera Sandra	0.00	No
20190821000041	Rivera Sandra	0.00	No
20190821000043	Rivera Sandra	0.00	No
20190821000044	Rivera Sandra	0.00	No
20190821000046	Rivera Sandra	0.00	No
20190821000047	De Leon Maria Ana	0.00	No
20190821000055	Rivera Sandra	82.00	No
20190821000058	Ureste Selma	44.00	No
20190821000062	Castillo Elisa	0.00	No
20190821000063	Rivera Sandra	0.00	No
20190821000064	Ureste Selma	40.00	No
20190821000065	Rivera Sandra	0.00	No
20190821000067	Rivera Sandra	0.00	No
20190821000068	Rivera Sandra	0.00	No
20190821000070	Rivera Sandra	0.00	No
20190821000072	Trevino Belya	0.00	No
20190821000073	Acuna Elaine	76.00	No
20190821000074	Acuna Elaine	44.00	No
20190821000076	Acuna Elaine	44.00	No
20190821000078	Acuna Elaine	44.00	No
20190821000084	Ureste Selma	40.00	No
20190821000086	Rivera Sandra	0.00	No
20190821000088	Rivera Tania	0.00	No
20190821000089	Rivera Sandra	0.00	No
20190821000091	Rivera Sandra	0.00	No
20190821000093	Rivera Sandra	0.00	No
20190821000096	Rivera Sandra	0.00	No
20190821000098	Rivera Sandra	0.00	No
20190821000099	Rivera Sandra	0.00	No
20190821000100	Rivera Sandra	0.00	No
20190821000101	Rivera Sandra	0.00	No
20190821000102	Rivera Sandra	0.00	No
20190821000103	Ramos Gilbert	80.00	No
20190821000104	Rivera Sandra	0.00	No
20190821000106	Rivera Sandra	0.00	No
20190821000107	Rivera Sandra	0.00	No
20190821000108	Rivera Sandra	0.00	No
20190821000111	De Leon Maria Ana	0.00	No
20190821000112	Rivera Sandra	0.00	No
20190821000113	Acuna Elaine	40.00	No
20190821000115	Rivera Sandra	0.00	No
20190821000117	Acuna Elaine	80.00	No
20190821000118	Rivera Sandra	0.00	No
20190821000119	Rivera Sandra	0.00	No
20190821000121	Rivera Sandra	0.00	No
20190821000128	Rivera Sandra	0.00	No
20190821000135	Rivera Sandra	82.00	No
20190821000136	Ureste Selma	76.00	No
20190821000149	Rivera Sandra	0.00	No
20190821000151	De Leon Maria Ana	82.00	No
20190821000153	Rivera Sandra	0.00	No

20190821000159	Leal Imelda	100.00	No
20190821000161	Ureste Selma	40.00	No
20190821000163	Castillo Elisa	36.00	No
20190821000164	De Leon Maria Ana	82.00	No
20190821000168	Castillo Elisa	0.00	No
20190821000169	De Leon Maria Ana	82.00	No
20190821000170	Ramos Gilbert	0.00	No
20190821000171	Ramos Gilbert	0.00	No
20190821000173	Castillo Elisa	0.00	No
20190821000174	Acuna Elaine	44.00	No
20190821000178	**System Generated**	0.00	No
20190821000179	Castillo Elisa	96.00	No
20190821000184	Rivera Sandra	0.00	No
20190821000193	Trevino Belya	0.00	No
20190821000214	Rivera Sandra	22.00	No
20190821000215	Acuna Elaine	0.00	No
20190821000217	Jasso Monett	82.00	No
20190821000220	Ramos Gilbert	108.00	No
20190821000234	Rivera Sandra	0.00	No
20190821000235	Rivera Sandra	0.00	No
20190821000239	Rivera Sandra	0.00	No
20190821000242	Ureste Selma	44.00	No
20190821000244	Salinas Rene	0.00	No
20190821000250	Rivera Sandra	0.00	No
20190821000252	De Leon Maria Ana	82.00	No
20190821000254	Salinas Rene	0.00	No
20190821000256	Rivera Sandra	0.00	No
20190821000261	Rivera Sandra	0.00	No
20190821000265	Rivera Sandra	0.00	No
20190821000268	Rivera Sandra	0.00	No
20190821000269	Rivera Sandra	82.00	No
20190821000270	Rivera Tania	0.00	No
20190821000271	Ramos Gilbert	44.00	No
20190821000272	Acuna Elaine	56.00	No
20190821000275	Rivera Sandra	0.00	No
20190821000277	Rivera Sandra	0.00	No
20190821000279	Ureste Selma	44.00	No
20190821000281	Castillo Elisa	136.00	No
20190821000282	Rivera Sandra	0.00	No
20190821000286	Ramos Gilbert	40.00	No
20190821000287	Rivera Sandra	0.00	No
20190821000291	Rivera Sandra	0.00	No
20190821000292	Rivera Sandra	0.00	No
20190821000293	Acuna Elaine	40.00	No
20190821000294	Rivera Sandra	0.00	No
20190821000297	Rivera Sandra	0.00	No
20190821000298	Rivera Sandra	0.00	No
20190821000305	Castillo Elisa	0.00	No
20190821000307	Rivera Sandra	0.00	No
20190821000310	De Leon Maria Ana	0.00	No
20190821000311	Jasso Monett	0.00	No
20190821000312	Rivera Sandra	0.00	No
20190821000314	Castillo Elisa	0.00	No
20190821000317	Rivera Sandra	0.00	No
20190821000318	Castillo Elisa	0.00	No
20190821000320	De Leon Maria Ana	82.00	No
20190821000323	Rivera Sandra	82.00	No
20190821000324	Jasso Monett	82.00	No

20190821000328	Ramos Gilbert	0.00	No
20190821000330	De Leon Maria Ana	0.00	No
20190821000331	Acuna Elaine	40.00	No
20190821000332	De Leon Maria Ana	0.00	No
20190821000333	De Leon Maria Ana	0.00	No
20190821000335	De Leon Maria Ana	0.00	No
20190821000336	Rivera Sandra	0.00	No
20190821000337	De Leon Maria Ana	0.00	No
20190821000338	De Leon Maria Ana	0.00	No
20190821000339	De Leon Maria Ana	0.00	No
20190821000340	De Leon Maria Ana	0.00	No
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20190821000343	De Leon Maria Ana	0.00	No
20190821000344	De Leon Maria Ana	0.00	No
20190821000345	De Leon Maria Ana	0.00	No
20190821000347	De Leon Maria Ana	0.00	No
20190821000349	Rivera Sandra	0.00	No
20190821000350	Gonzalez Rita	0.00	No
20190821000351	Rivera Sandra	0.00	No
20190821000354	Ramos Gilbert	0.00	No
20190821000358	Ramos Gilbert	0.00	No
20190822000003	Castillo Elisa	0.00	No
20190822000004	Rivera Sandra	0.00	No
20190822000022	De Leon Maria Ana	82.00	No
20190822000025	Acuna Elaine	40.00	No
20190822000026	Acuna Elaine	40.00	No
20190822000027	Jasso Monett	82.00	No
20190822000028	Acuna Elaine	40.00	No
20190822000029	Rivera Sandra	0.00	No
20190822000033	De Leon Maria Ana	0.00	No
20190822000034	De Leon Maria Ana	0.00	No
20190822000035	De Leon Maria Ana	0.00	No
20190822000036	De Leon Maria Ana	0.00	No
20190822000037	De Leon Maria Ana	0.00	No
20190822000038	De Leon Maria Ana	0.00	No
20190822000039	De Leon Maria Ana	0.00	No
20190822000041	De Leon Maria Ana	0.00	No
20190822000042	De Leon Maria Ana	0.00	No
20190822000043	De Leon Maria Ana	0.00	No
20190822000044	De Leon Maria Ana	0.00	No
20190822000045	De Leon Maria Ana	0.00	No
20190822000046	De Leon Maria Ana	0.00	No
20190822000047	De Leon Maria Ana	0.00	No
20190822000048	De Leon Maria Ana	0.00	No
20190822000049	De Leon Maria Ana	0.00	No
20190822000050	De Leon Maria Ana	0.00	No
20190822000051	Rivera Sandra	0.00	No
20190822000052	De Leon Maria Ana	0.00	No
20190822000053	De Leon Maria Ana	0.00	No
20190822000054	De Leon Maria Ana	0.00	No
20190822000055	De Leon Maria Ana	0.00	No
20190822000057	De Leon Maria Ana	0.00	No
20190822000059	Leal Imelda	0.00	No
20190822000063	Jasso Monett	82.00	No
20190822000068	Rivera Sandra	0.00	No
20190822000071	Leal Imelda	40.00	No
20190822000072	De Leon Maria Ana	82.00	No
20190822000074	Rivera Sandra	0.00	No

20190822000076	Rivera Sandra	0.00	No
20190822000077	Rivera Sandra	0.00	No
20190822000078	Ramos Gilbert	0.00	No
20190822000079	Acuna Elaine	0.00	No
20190822000083	Rivera Sandra	0.00	No
20190822000085	De Leon Maria Ana	0.00	No
20190822000086	De Leon Maria Ana	0.00	No
20190822000088	De Leon Maria Ana	0.00	No
20190822000090	De Leon Maria Ana	0.00	No
20190822000092	De Leon Maria Ana	0.00	No
20190822000093	De Leon Maria Ana	0.00	No
20190822000094	De Leon Maria Ana	0.00	No
20190822000095	De Leon Maria Ana	0.00	No
20190822000096	Rivera Sandra	0.00	No
20190822000099	Rivera Sandra	0.00	No
20190822000101	Rivera Sandra	0.00	No
20190822000105	Gonzalez Rita	82.00	No
20190822000110	Abitua Ariana	0.00	No
20190822000111	Rivera Sandra	0.00	No
20190822000112	Jasso Monett	0.00	No
20190822000114	Rivera Sandra	0.00	No
20190822000118	Trevino Belya	0.00	No
20190822000120	Trevino Belya	0.00	No
20190822000126	Ureste Selma	0.00	No
20190822000127	Rivera Sandra	0.00	No
20190822000131	Acuna Elaine	44.00	No
20190822000134	Rivera Sandra	0.00	No
20190822000138	Rivera Tania	0.00	No
20190822000143	De Leon Maria Ana	0.00	No
20190822000144	De Leon Maria Ana	0.00	No
20190822000145	Acuna Elaine	56.00	No
20190822000146	De Leon Maria Ana	0.00	No
20190822000147	De Leon Maria Ana	0.00	No
20190822000154	Gonzalez Rita	82.00	No
20190822000155	De Leon Maria Ana	0.00	No
20190822000156	De Leon Maria Ana	0.00	No
20190822000157	De Leon Maria Ana	0.00	No
20190822000158	De Leon Maria Ana	0.00	No
20190822000160	De Leon Maria Ana	0.00	No
20190822000161	Rivera Sandra	0.00	No
20190822000162	De Leon Maria Ana	0.00	No
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20190822000164	De Leon Maria Ana	0.00	No
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20190822000169	De Leon Maria Ana	0.00	No
20190822000171	De Leon Maria Ana	0.00	No
20190822000180	Rivera Sandra	0.00	No
20190822000182	De Leon Maria Ana	0.00	No
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20190822000190	De Leon Maria Ana	0.00	No
20190822000191	De Leon Maria Ana	0.00	No
20190822000192	De Leon Maria Ana	0.00	No

20190822000200	Castillo Elisa	108.00	No
20190822000207	Gonzalez Rita	82.00	No
20190822000208	Acuna Elaine	40.00	No
20190822000211	Castillo Elisa	36.00	No
20190822000212	De Leon Maria Ana	82.00	No
20190822000214	Abitua Ariana	0.00	No
20190822000218	Abitua Ariana	0.00	No
20190822000219	Gonzalez Rita	82.00	No
20190822000221	Acuna Elaine	40.00	No
20190822000229	Acuna Elaine	44.00	No
20190822000233	Rivera Sandra	0.00	No
20190822000236	Rivera Sandra	0.00	No
20190822000237	Ureste Selma	40.00	No
20190822000247	Rivera Sandra	0.00	No
20190822000248	Jasso Monett	0.00	No
20190822000253	Rivera Sandra	0.00	No
20190822000257	Rivera Sandra	0.00	No
20190822000258	Rivera Sandra	0.00	No
20190822000263	Jasso Monett	82.00	No
20190822000265	Rivera Sandra	82.00	No
20190822000271	Rivera Sandra	0.00	No
20190822000272	Acuna Elaine	0.00	No
20190822000285	De Leon Maria Ana	22.00	No
20190822000288	Rivera Sandra	0.00	No
20190822000293	Rivera Sandra	82.00	No
20190822000294	Castillo Elisa	120.00	No
20190822000296	Castillo Elisa	0.00	No
20190822000300	Acuna Elaine	36.00	No
20190822000301	Abitua Ariana	0.00	No
20190822000302	Rivera Sandra	0.00	No
20190822000304	Rivera Sandra	0.00	No
20190822000306	Gonzalez Rita	82.00	No
20190822000307	Rivera Sandra	0.00	No
20190822000309	Rivera Sandra	0.00	No
20190822000310	Leal Imelda	36.00	No
20190822000312	Acuna Elaine	100.00	No
20190822000315	Leal Imelda	40.00	No
20190822000317	Rivera Sandra	0.00	No
20190822000318	Acuna Elaine	36.00	No
20190822000323	Rivera Sandra	0.00	No
20190822000325	Castillo Elisa	296.00	No
20190822000329	Acuna Elaine	72.00	No
20190822000338	Ureste Selma	44.00	No
20190822000339	Ramos Gilbert	36.00	No
20190822000341	Rivera Sandra	0.00	No
20190822000342	Rivera Sandra	0.00	No
20190822000343	Rivera Sandra	0.00	No
20190822000344	Rivera Sandra	0.00	No
20190822000346	De Leon Maria Ana	0.00	No
20190822000351	Trevino Belya	0.00	No
20190822000354	Leal Imelda	0.00	No
20190822000355	Acuna Elaine	0.00	No
20190822000358	De Leon Maria Ana	0.00	No
20190822000360	De Leon Maria Ana	0.00	No
20190822000361	Rivera Sandra	82.00	No
20190822000362	Acuna Elaine	40.00	No
20190822000363	De Leon Maria Ana	0.00	No
20190822000364	De Leon Maria Ana	0.00	No

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20190822000366	De Leon Maria Ana	0.00	No
20190822000367	De Leon Maria Ana	0.00	No
20190822000369	De Leon Maria Ana	0.00	No
20190822000370	De Leon Maria Ana	0.00	No
20190822000371	De Leon Maria Ana	0.00	No
20190822000377	De Leon Maria Ana	82.00	No
20190822000378	Rivera Sandra	0.00	No
20190822000379	Gonzalez Rita	82.00	No
20190822000382	Rivera Sandra	0.00	No
20190822000383	Acuna Elaine	40.00	No
20190822000384	Rivera Sandra	0.00	No
20190822000392	Ureste Selma	48.00	No
20190822000394	Acuna Elaine	40.00	No
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20190822000403	De Leon Maria Ana	82.00	No
20190822000408	Ureste Selma	36.00	No
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20190823000006	Rivera Sandra	0.00	No
20190823000008	De Leon Maria Ana	82.00	No
20190823000009	Rivera Sandra	0.00	No
20190823000021	Castillo Elisa	0.00	No
20190823000022	Rivera Sandra	0.00	No
20190823000026	Ramos Gilbert	0.00	No
20190823000028	De Leon Maria Ana	0.00	No
20190823000029	Salinas Rene	40.00	No
20190823000032	Rivera Sandra	0.00	No
20190823000034	Rivera Sandra	0.00	No
20190823000036	Rivera Sandra	0.00	No
20190823000039	Rivera Sandra	0.00	No
20190823000041	De Leon Maria Ana	0.00	No
20190823000042	De Leon Maria Ana	0.00	No
20190823000043	De Leon Maria Ana	0.00	No
20190823000044	De Leon Maria Ana	0.00	No
20190823000045	De Leon Maria Ana	0.00	No
20190823000046	Rivera Sandra	0.00	No
20190823000047	Castillo Elisa	40.00	No
20190823000048	De Leon Maria Ana	0.00	No
20190823000049	De Leon Maria Ana	0.00	No
20190823000051	De Leon Maria Ana	0.00	No
20190823000052	De Leon Maria Ana	0.00	No
20190823000053	De Leon Maria Ana	0.00	No
20190823000054	Rivera Tania	0.00	No
20190823000055	De Leon Maria Ana	0.00	No
20190823000056	De Leon Maria Ana	0.00	No
20190823000057	De Leon Maria Ana	0.00	No
20190823000058	De Leon Maria Ana	0.00	No
20190823000059	Castillo Elisa	44.00	No
20190823000060	De Leon Maria Ana	0.00	No
20190823000061	De Leon Maria Ana	0.00	No
20190823000062	De Leon Maria Ana	0.00	No
20190823000063	De Leon Maria Ana	0.00	No
20190823000064	Rivera Tania	0.00	No
20190823000065	Rivera Sandra	0.00	No
20190823000066	Rivera Sandra	0.00	No
20190823000067	Acuna Elaine	40.00	No
20190823000069	Acuna Elaine	128.00	No
20190823000071	Rivera Sandra	0.00	No

20190823000075	Rivera Sandra	0.00	No
20190823000082	Castillo Elisa	0.00	No
20190823000085	Rivera Tania	0.00	No
20190823000086	Acuna Elaine	0.00	No
20190823000088	Acuna Elaine	40.00	No
20190823000093	Jasso Monett	82.00	No
20190823000095	Rivera Sandra	0.00	No
20190823000099	Rivera Sandra	0.00	No
20190823000103	Rivera Sandra	0.00	No
20190823000105	Rivera Sandra	0.00	No
20190823000106	Rivera Sandra	0.00	No
20190823000110	Rivera Sandra	0.00	No
20190823000111	De Leon Maria Ana	0.00	No
20190823000113	Rivera Sandra	0.00	No
20190823000115	De Leon Maria Ana	0.00	No
20190823000116	Acuna Elaine	44.00	No
20190823000124	Keller Debbie	82.00	No
20190823000130	Ureste Selma	40.00	No
20190823000138	Keller Debbie	0.00	No
20190823000139	Gonzalez Rita	82.00	No
20190823000140	De Leon Maria Ana	82.00	No
20190823000141	Acuna Elaine	44.00	No
20190823000142	Ureste Selma	76.00	No
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20190823000151	Acuna Elaine	44.00	No
20190823000154	Ureste Selma	144.00	No
20190823000156	Keller Debbie	0.00	No
20190823000158	Keller Debbie	0.00	No
20190823000160	Ureste Selma	72.00	No
20190823000162	De Leon Maria Ana	82.00	No
20190823000169	Jasso Monett	82.00	No
20190823000174	Keller Debbie	0.00	No
20190823000177	Keller Debbie	82.00	No
20190823000184	Salinas Rene	36.00	No
20190823000187	De Leon Maria Ana	82.00	No
20190823000188	Keller Debbie	82.00	No
20190823000191	Castillo Elisa	40.00	No
20190823000194	Keller Debbie	0.00	No
20190823000196	De Leon Maria Ana	82.00	No
20190823000203	Rivera Tania	0.00	No
20190823000211	Gonzalez Rita	0.00	No
20190823000215	Leal Imelda	68.00	No
20190823000220	Leal Imelda	40.00	No
20190823000222	Leal Imelda	44.00	No
20190823000225	Ureste Selma	144.00	No
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20190823000229	Ureste Selma	40.00	No
20190823000230	Ramos Gilbert	36.00	No
20190823000235	Acuna Elaine	0.00	No
20190823000239	De Leon Maria Ana	82.00	No
20190823000241	Abitua Ariana	0.00	No
20190823000242	Gonzalez Rita	82.00	No
20190823000244	Ramos Gilbert	72.00	No
20190823000249	Ureste Selma	112.00	No
20190823000259	Jasso Monett	22.00	No
20190823000260	Keller Debbie	82.00	No
20190823000262	Gonzalez Rita	82.00	No

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20190823000275	Leal Imelda	52.00	No
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20190823000285	Ramos Gilbert	0.00	No
20190823000289	Acuna Elaine	92.00	No
20190823000293	Keller Debbie	22.00	No
20190823000294	Gonzalez Rita	82.00	No
20190823000296	De Leon Maria Ana	82.00	No
20190823000298	Acuna Elaine	0.00	No
20190823000300	Ureste Selma	0.00	No
20190823000302	Keller Debbie	0.00	No
20190823000310	Acuna Elaine	0.00	No
20190823000313	Gonzalez Rita	82.00	No
20190823000315	Jasso Monett	82.00	No
20190823000317	Ureste Selma	0.00	No
20190823000323	De Leon Maria Ana	82.00	No
20190823000324	Keller Debbie	82.00	No
20190823000325	Rivera Tania	0.00	No
20190823000326	Abitua Ariana	0.00	No
20190823000329	Acuna Elaine	40.00	No
20190823000330	Leal Imelda	0.00	No
20190823000332	De Leon Maria Ana	22.00	No
20190823000333	Gonzalez Rita	82.00	No
20190823000338	Keller Debbie	82.00	No
20190823000344	Ureste Selma	120.00	No
20190823000349	Jasso Monett	82.00	No
20190823000350	Keller Debbie	0.00	No
20190823000351	Ramos Gilbert	36.00	No
20190823000356	Ureste Selma	52.00	No
20190823000359	Acuna Elaine	36.00	No
20190823000360	De Leon Maria Ana	0.00	No
20190823000361	Ureste Selma	40.00	No
20190826000004	De Leon Maria Ana	0.00	No
20190826000023	Keller Debbie	82.00	No
20190826000024	Rivera Sandra	0.00	No
20190826000025	Rivera Sandra	0.00	No
20190826000027	Keller Debbie	0.00	No
20190826000028	Rivera Sandra	0.00	No
20190826000029	Rivera Sandra	0.00	No
20190826000031	Rivera Sandra	0.00	No
20190826000032	Rivera Sandra	0.00	No
20190826000037	Rivera Sandra	82.00	No
20190826000040	Keller Debbie	82.00	No
20190826000042	Rivera Sandra	0.00	No
20190826000045	Rivera Sandra	82.00	No
20190826000047	Gonzalez Rita	82.00	No
20190826000050	Keller Debbie	0.00	No
20190826000052	Rivera Sandra	0.00	No
20190826000053	Rivera Sandra	0.00	No
20190826000054	Rivera Sandra	0.00	No
20190826000057	Keller Debbie	0.00	No
20190826000058	Rivera Sandra	0.00	No
20190826000060	Rivera Sandra	0.00	No
20190826000061	Leal Imelda	40.00	No
20190826000062	Rivera Sandra	0.00	No
20190826000065	Rivera Sandra	82.00	No
20190826000067	Keller Debbie	0.00	No
20190826000071	Rivera Sandra	0.00	No

20190826000072	Rivera Sandra	0.00	No
20190826000075	Rivera Sandra	0.00	No
20190826000076	De Leon Maria Ana	82.00	No
20190826000077	Rivera Sandra	0.00	No
20190826000079	Gonzalez Rita	0.00	No
20190826000081	Rivera Tania	0.00	No
20190826000082	Rivera Sandra	0.00	No
20190826000083	Gonzalez Rita	0.00	No
20190826000084	Keller Debbie	0.00	No
20190826000085	Rivera Sandra	0.00	No
20190826000087	Rivera Sandra	0.00	No
20190826000088	Gonzalez Rita	82.00	No
20190826000093	Abitua Ariana	0.00	No
20190826000096	Rivera Tania	0.00	No
20190826000097	Rivera Sandra	0.00	No
20190826000101	De Leon Maria Ana	82.00	No
20190826000106	Ureste Selma	112.00	No
20190826000110	Leal Imelda	88.00	No
20190826000117	Acuna Elaine	56.00	No
20190826000120	Rivera Sandra	0.00	No
20190826000122	Acuna Elaine	44.00	No
20190826000124	Leal Imelda	40.00	No
20190826000130	Acuna Elaine	36.00	No
20190826000133	Keller Debbie	82.00	No
20190826000138	De Leon Maria Ana	82.00	No
20190826000140	Ureste Selma	36.00	No
20190826000143	De Leon Maria Ana	82.00	No
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20190826000147	Rivera Sandra	82.00	No
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20190826000150	Keller Debbie	0.00	No
20190826000151	Acuna Elaine	40.00	No
20190826000153	Rivera Sandra	0.00	No
20190826000157	De Leon Maria Ana	82.00	No
20190826000164	Ureste Selma	48.00	No
20190826000166	Acuna Elaine	40.00	No
20190826000169	Leal Imelda	36.00	No
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20190826000176	Leal Imelda	44.00	No
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20190826000255	De Leon Maria Ana	82.00	No
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20190826000277	Keller Debbie	82.00	No
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20190826000377	Acuna Elaine	120.00	No
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20190826000389	Abitua Ariana	0.00	No
20190826000390	Castillo Elisa	0.00	No
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20190826000401	Trevino Belya	0.00	No
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20190827000023	Castillo Elisa	0.00	No
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20190827000032	De Leon Maria Ana	0.00	No
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20190827000128	Cantu Manny	84.00	No
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20190827000345	Rivera Sandra	0.00	No
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20190828000025	Rivera Sandra	0.00	No
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20190828000037	De Leon Maria Ana	0.00	No
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20190828000096	De Leon Maria Ana	0.00	No
20190828000099	Jasso Monett	82.00	No
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20190828000223	Castillo Elisa	0.00	No
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20190828000271	Rivera Sandra	0.00	No
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20190828000274	De Leon Maria Ana	0.00	No
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20190828000286	De Leon Maria Ana	0.00	No
20190828000287	Jasso Monett	82.00	No
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20190828000402	Abitua Ariana	0.00	No
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20190828000406	Ureste Selma	44.00	No
20190828000407	Rivera Sandra	0.00	No

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20190829000005	Keller Debbie	0.00	No
20190829000007	Keller Debbie	0.00	No
20190829000008	Keller Debbie	0.00	No
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20190829000012	Keller Debbie	0.00	No
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20190829000029	Gonzalez Rita	82.00	No
20190829000033	Keller Debbie	0.00	No
20190829000036	Rivera Sandra	82.00	No
20190829000044	De Leon Maria Ana	0.00	No
20190829000045	De Leon Maria Ana	0.00	No
20190829000046	De Leon Maria Ana	0.00	No
20190829000048	De Leon Maria Ana	0.00	No
20190829000049	De Leon Maria Ana	0.00	No
20190829000052	Jasso Monett	0.00	No
20190829000055	Rivera Sandra	0.00	No
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20190829000061	De Leon Maria Ana	0.00	No
20190829000063	De Leon Maria Ana	0.00	No
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20190829000073	De Leon Maria Ana	0.00	No
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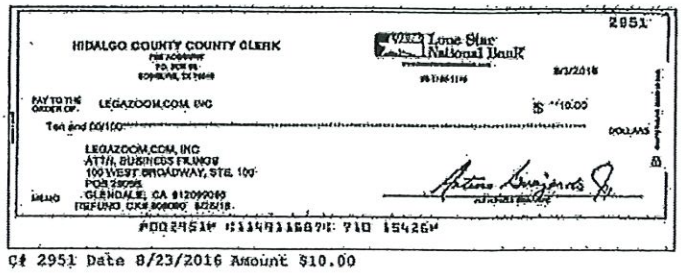
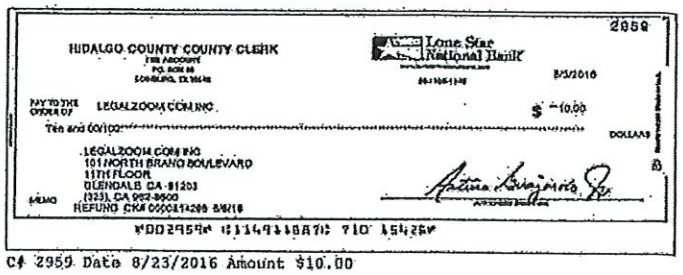
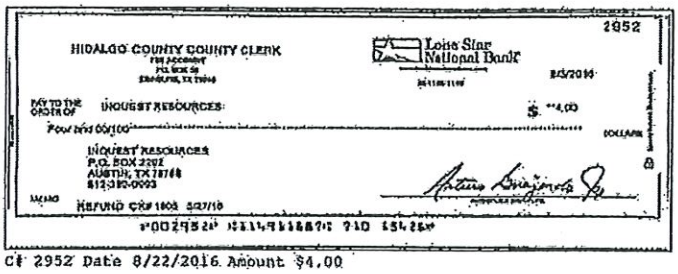

HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2951
Lone Star National Bank
8/3/2016
PAY TO THE ORDER OF LEGALZOOM.COM, INC $ **10.00
Ten and 00/100 DOLLARS
LEGALZOOM.COM, INC
ATTN, BUSINESS FILINGS
100 WEST BROADWAY, STE. 100
PO# 28095
GLENDALE, CA 912099089
MEMO REFUND CK# 808080 8/26/16
⑈002951⑈ ⑆114911687⑆ 710 154 26⑈

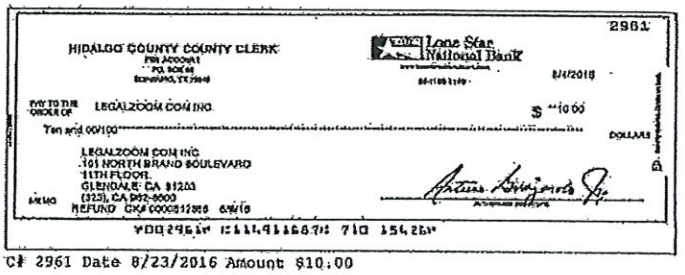
C# 2951 Date 8/23/2016 Amount $10.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2959
Lone Star National Bank
8/3/2016
PAY TO THE ORDER OF LEGALZOOM.COM INC $ **10.00
Ten and 00/100 DOLLARS
LEGALZOOM.COM INC
101 NORTH BRAND BOULEVARD
11TH FLOOR
GLENDALE CA 91203
(323), CA 962-9000
MEMO REFUND CK# 0000814286 8/8/16
⑈002959⑈ ⑆114911687⑆ 710 154 26⑈

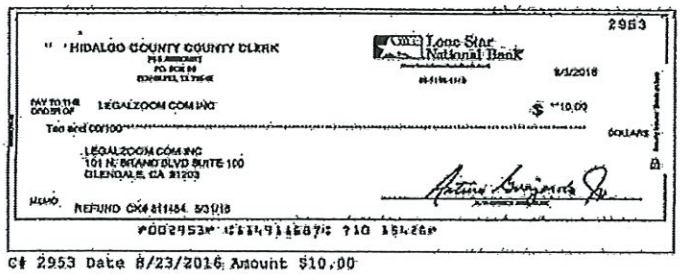
C# 2959 Date 8/23/2016 Amount $10.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2952
Lone Star National Bank
8/3/2016
PAY TO THE ORDER OF INQUEST RESOURCES $ **4.00
Four and 00/100 DOLLARS
INQUEST RESOURCES
P.O. BOX 2267
AUSTIN, TX 78768
512-310-0003
MEMO REFUND CK# 1908 8/2/16
⑈002952⑈ ⑆114911687⑆ 710 154 26⑈

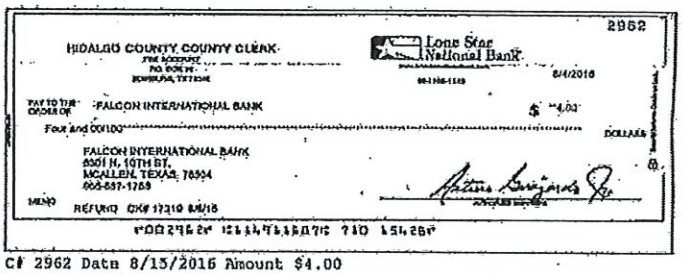
C# 2952 Date 8/22/2016 Amount $4.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2961
Lone Star National Bank
8/4/2016
PAY TO THE ORDER OF LEGALZOOM.COM INC $ **10.00
Ten and 00/100 DOLLARS
LEGALZOOM.COM INC
101 NORTH BRAND BOULEVARD
11TH FLOOR
GLENDALE CA 91203
(323), CA 962-9000
MEMO REFUND CK# 0000812986 8/8/16
⑈002961⑈ ⑆114911687⑆ 710 154 26⑈

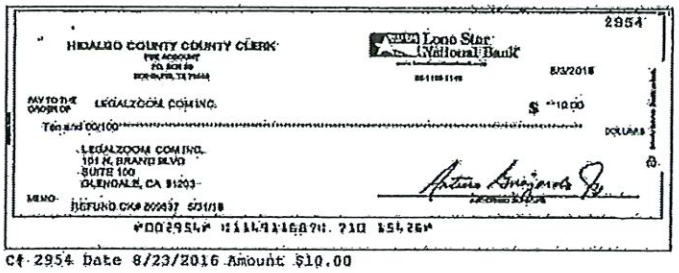
C# 2961 Date 8/23/2016 Amount $10.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2953
Lone Star National Bank
8/3/2016
PAY TO THE ORDER OF LEGALZOOM.COM INC $ **10.00
Ten and 00/100 DOLLARS
LEGALZOOM.COM INC
101 N BRAND BLVD SUITE 100
GLENDALE, CA 91203
MEMO REFUND CK# 811484 8/3/16
⑈002953⑈ ⑆114911687⑆ 710 154 26⑈

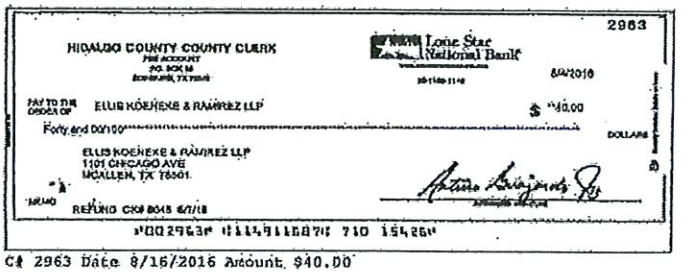
C# 2953 Date 8/23/2016 Amount $10.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2962
Lone Star National Bank
8/4/2016
PAY TO THE ORDER OF FALCON INTERNATIONAL BANK $ **4.00
Four and 00/100 DOLLARS
FALCON INTERNATIONAL BANK
6001 N. 10TH ST.
MCALLEN, TEXAS, 78504
956-687-1759
MEMO REFUND CK# 17310 8/8/16
⑈002962⑈ ⑆114911687⑆ 710 154 26⑈

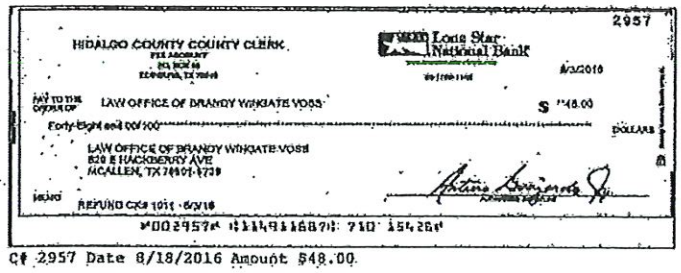
C# 2962 Date 8/15/2016 Amount $4.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2954
Lone Star National Bank
8/3/2016
PAY TO THE ORDER OF LEGALZOOM.COM, INC $ **10.00
Ten and 00/100 DOLLARS
LEGALZOOM.COM INC
101 N. BRAND BLVD
SUITE 100
GLENDALE, CA 91203
MEMO REFUND CK# 809837 8/31/16
⑈002954⑈ ⑆114911687⑆ 710 154 26⑈

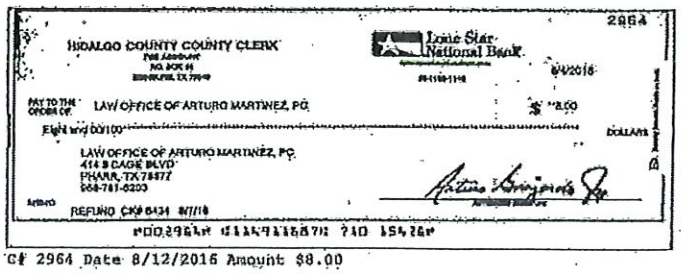
C# 2954 Date 8/23/2016 Amount $10.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2963
Lone Star National Bank
8/4/2016
PAY TO THE ORDER OF ELLIS KOENEKE & RAMIREZ LLP $ **40.00
Forty and 00/100 DOLLARS
ELLIS KOENEKE & RAMIREZ LLP
1101 CHICAGO AVE
MCALLEN, TX 78501
MEMO REFUND CK# 8048 8/1/16
⑈002963⑈ ⑆114911687⑆ 710 154 26⑈

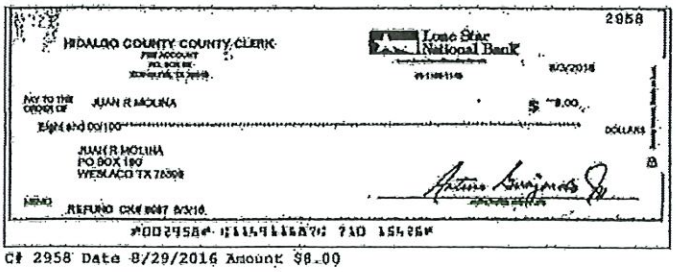
C# 2963 Date 8/16/2016 Amount $40.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2957
Lone Star National Bank
8/3/2016
PAY TO THE ORDER OF LAW OFFICE OF BRANDY WINGATE VOSS $ **48.00
Forty-Eight and 00/100 DOLLARS
LAW OFFICE OF BRANDY WINGATE VOSS
820 E HACKBERRY AVE
MCALLEN, TX 78501-1739
MEMO REFUND CK# 1011 8/3/16
⑈002957⑈ ⑆114911687⑆ 710 154 26⑈

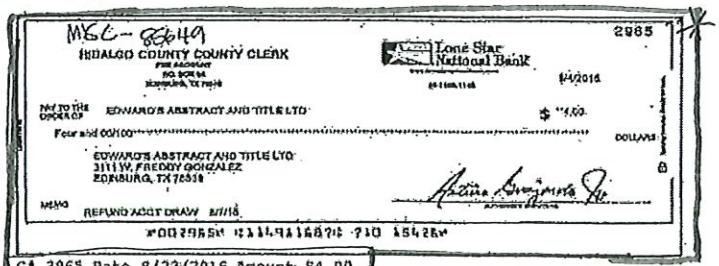
C# 2957 Date 8/18/2016 Amount $48.00


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2964
Lone Star National Bank
8/4/2016
PAY TO THE ORDER OF LAW OFFICE OF ARTURO MARTINEZ, PC $ **8.00
Eight and 00/100 DOLLARS
LAW OFFICE OF ARTURO MARTINEZ, PC
414 B CAGE BLVD
PHARR, TX 78577
956-781-6203
MEMO REFUND CK# 8434 8/1/16
⑈002964⑈ ⑆114911687⑆ 710 154 26⑈

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


HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2958
Lone Star National Bank
8/3/2016
PAY TO THE ORDER OF JUAN R MOLINA $ **8.00
Eight and 00/100 DOLLARS
JUAN R MOLINA
PO BOX 190
WESLACO TX 78599
MEMO REFUND CK# 8087 8/3/16
⑈002958⑈ ⑆114911687⑆ 710 154 26⑈

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


MSC-86049
HIDALGO COUNTY COUNTY CLERK
FEE ACCOUNT
PO. BOX 96
EDINBURG, TX 78540
2965
Lone Star National Bank
8/4/2016
PAY TO THE ORDER OF EDWARD'S ABSTRACT AND TITLE LTD $ **4.00
Four and 00/100 DOLLARS
EDWARD'S ABSTRACT AND TITLE LTD
3111 W. FREDDY GONZALEZ
EDINBURG, TX 78539
MEMO REFUND ACCT DRAW 8/1/16
⑈002965⑈ ⑆114911687⑆ 710 154 26⑈

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

ACTION PLAN (AP)

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

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019
Observation No. 2	As of August 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.
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 August 2019
Observation No. 1	• There was a $655.50 variance between the "Order Number Control Report" and the Monthly Report for the month of August 2019 (see Exhibit A). We determined that the variance was due to adjusted order numbers with financial activity that were not included on the "Order Number Control Report." • There was a variance of $87,344.25 between the "Order Summary Report" and "Order Number Control Report" for the month of August 2019. We determined that the variance was due to 3,135 order numbers (receipts) not appearing on the Order Summary Report for the month of August 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:	

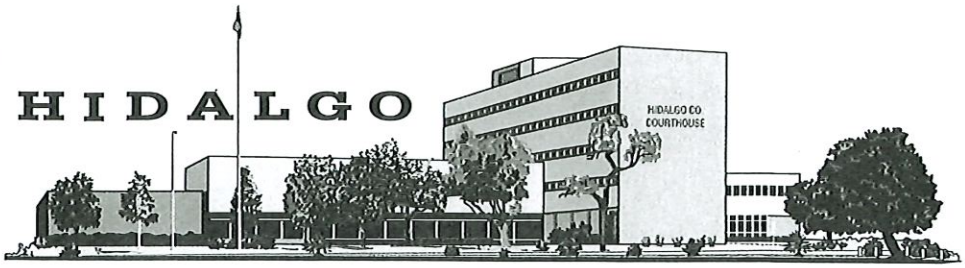
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				
6.				

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

October 10, 2019

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

Re: *Criminal Fees Monthly Report* for August 2019

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for August 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 August 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.

- 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 August 2019 totaled $188,496.11. 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 24 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, they are reviewing the adjustments.

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

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

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

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

Observation No. 2:
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 receipted, 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 October 25, 2019.

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

Respectfully,

Maria A. Duran

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 Clerk
Schedule of Adjustments
For the Month Ended August 31, 2019

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	Payor Name	Cause #	Offense Date	Charge Offense Description	Appear By Dat	Disp/Judgment D	Receipted Amour	ADDCC	ATTYCC	DA	FINE	FSP	JSF	LTF	SCOF	STF	STFr
COL-2019-14270	8/5/2019	ACOSTA, JOSE GERVACIO	CR-18-07965-A	4/8/2018	POSS CS PG 3 < 28G	DEFERRED	7/3/2019	544.00	-	-	-	200.00	25.00	4.00	2.00	-	-	-
COL-2019-14347	8/6/2019	VERA, RUBEN, III	CR-19-02688-E	11/9/2018	POSS MARIJ <2OZ	DEFERRED	8/6/2019	319.00	-	-	-	-	25.00	4.00	2.00	-	-	-
COL-2019-14662	8/12/2019	GARZA, ERICK RICARDO	CR-18-13897-E	8/11/2018	ASSAULT CAUSES BODILY INJ	DEFERRED	8/12/2019	260.00	-	-	-	1.00	25.00	4.00	2.00	-	-	-
COL-2019-14749	8/13/2019	DEMEGBOLABOFA, PAUL S	CR-18-07854-G	4/8/2018	RECKLESS DRIVING	DEFERRED	8/12/2019	492.10	3.00	-	-	200.00	25.00	4.00	2.00	-	-	30.00
COL-2019-14755	8/13/2019	CASTILLO; RICARDO; ARMANDC	CR-19-01392-D	11/11/2018	POSS MARIJ <2OZ	DEFERRED	4/26/2019	844.00	-	300.00	-	150.00	25.00	4.00	2.00	20.00	-	-
COL-2019-14966	8/16/2019	MADRIGAL, THALIA MARIA	CR-19-04828-H	3/11/2019	THEFT PROP >=$100<$750	DEFERRED	8/16/2019	259.00	-	-	-	-	25.00	4.00	2.00	-	-	-
COL-2019-15147	8/20/2019	VALDEZ, FERNANDO JARA	CR-19-04528-B	2/14/2019	THEFT PROP >=$100<$750	DEFERRED	8/20/2019	259.00	-	-	-	-	25.00	4.00	2.00	-	-	-
COL-2019-15192	8/21/2019	GONZALEZ, ARNOLDO	CR-19-00806-B	11/4/2018	ASSAULT CAUSES BODILY INJ	DEFERRED	8/21/2019	255.00	-	-	-	1.00	25.00	4.00	2.00	-	-	-
COL-2019-15377	8/26/2019	MORONES, ANTHONY BENJAMI	CR-18-06941-H	2/24/2018	POSS MARIJ <2OZ	DEFERRED	4/5/2019	494.00	-	-	-	100.00	25.00	4.00	2.00	20.00	-	-
COL-2019-15390	8/26/2019	MONTEMAYOR, LEOBARDO MIS	CR-19-09338-B	6/5/2019	POSS MARIJ <2OZ	DEFERRED	8/16/2019	320.00	-	-	-	1.00	25.00	4.00	2.00	-	-	-
COL-2019-14003	8/1/2019	LOPEZ, MIAVICTORIA JOANNA	CR-19-03583-B	11/9/2018	RESIST ARREST SEARCH OR T	DEFERRED	8/1/2019	459.00	-	-	-	200.00	25.00	4.00	2.00	-	-	-
COL-2019-14418	8/7/2019	ZAMORA, LAURO NATHAN	CR-19-03152-A	8/28/2018	EVADING ARREST DETENTIOI	DEFERRED	7/3/2019	684.00	-	400.00	-	-	25.00	4.00	2.00	-	-	-
COL-2019-14504	8/8/2019	VALDEZ, ROBERT	CR-19-06271-D	1/24/2018	DRIVING W/LIC INV W/PREV	DEFERRED	7/11/2019	359.00	-	-	-	100.00	25.00	4.00	2.00	-	-	-
COL-2019-15554	8/28/2019	SEGUNDO, LUIS ENRIQUE	CR-17-13050-E	6/16/2017	EVADING ARREST DETENTIOI	DEFERRED	8/28/2019	459.00	-	-	-	200.00	25.00	4.00	2.00	-	-	-
COL-2019-15757	8/30/2019	Garcia, Jennifer Orduna	CR-19-06257-E	12/29/2018	ILLICIT BEVERAGE PROHIBITE	DEFERRED	8/29/2019	459.00	-	-	-	200.00	25.00	4.00	2.00	-	-	-
COL-2019-14002	8/1/2019	VALDEZ, EDWIN	CR-19-05837-B	3/4/2019	RACING ON HIGHWAY	DEFERRED	5/29/2019	600.00	3.00	-	-	252.90	25.00	4.00	2.00	-	-	30.00
COL-2019-14921	8/16/2019	VEGA, ANDREW	CR-18-00512-A	10/5/2017	POSS CS PG 3 < 28G	DEFERRED	5/13/2019	458.00			25.00	100.00		4.00	8.00			
COL-2019-14610	8/12/2019	FERNANDEZ, JOSE GUADALUPE	CR-18-11259-H	6/9/2018	POSS MARIJ >2OZ<=4OZ	DEFERRED	3/27/2019	720.00			25.00	300.00		4.00	6.00			
COL-2019-15010	8/19/2019	RAMIREZ, JOSE EDUARDO ONTI	CR-19-04954-A	2/1/2019	POSS MARIJ <2OZ	DEFERRED	6/18/2019	780.00		325.00	25.00	100.00		4.00	10.00			
COL-2019-14073	8/2/2019	Noyola, Carlos Arturo Molina	CR-19-04758-B	2/25/2019	THEFT PROP >=$100<$750	DEFERRED	5/15/2019	586.00			25.00	300.00		4.00	4.00			

Based on the type of offense, STF ($30.00) and ADDCC ($3.00) should have been assessed.

Receipt	Date	Payor Name	Cause #	Offense Date	Charge Offense Description	Appear By Dat	Disp/Judgment D	Receipted Amour	ADDCC	ATTYCC	DA	FINE	FSP	JSF	LTF	SCOF	STF	STFr
COL-2019-14690	8/12/2019	QUINTANILLA, RUBEN CARLOS	CR-19-00567-G	10/14/2018	DUTY ON STRIKING UNATTEI	PENDING-PTD	8/12/2019	215.00	-	-	-	-	-	-	2.00	-	-	-

As per judgment, Attorney Fees should be $425.00. Please confirm Attorney Fees assessed.

Receipt	Date	Payor Name	Cause #	Offense Date	Charge Offense Description	Appear By Dat	Disp/Judgment D	Receipted Amour	ADDCC	ATTYCC	DA	FINE	FSP	JSF	LTF	SCOF	STF	STFr
COL-2019-14180	8/5/2019	Martinez, Jordan Enrique	CR-19-04775-A	1/27/2019	DEADLY CONDUCT	PROBATION RE	5/16/2019	609.00	-	60.00	-	200.00	25.00	4.00	2.00	-	-	-

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

Receipt	Date	Payor Name	Cause #	Offense Date	Charge Offense Description	Appear By Dat	Disp/Judgment Date		ATTY	DA	FINE	JSF	LTF
COL-2019-14837	8/14/2019	SOLIS, BELINDA (Defendant)	CR-19-02093-D	11/24/2018	FRAUD DESTROY REMOVAL (	DEFERRED	5/3/2019	586.00		25.00	300.00	4.00	4.00

Pursuant to County Clerks' Misdemeanor Conviction Court Cost Chart, the following cases should not be assessed DA ($25.00) and JSF ($4.00). The fees must be assessed upon conviction only if the defendant is convicted (and has not simply been placed on deferred adjudication). In addition, based court order FINE was assessed at $200.00, however, fee was not assessed.

Receipt	Date	Payor Name	Cause #	Offense Date	Charge Offense Description	Appear By Dat	Disp/Judgment Date		ATTY	DA	FINE	JSF	LTF
COL-2019-14011	8/1/2019	HERNANDEZ, JUAN ANTONIO (I	CR-18-09520-E	5/7/2018	DRIVING W/LIC INV W/PREV	DEFERRED	6/13/2019	286.00		25.00		4.00	4.00

EXHIBIT A

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

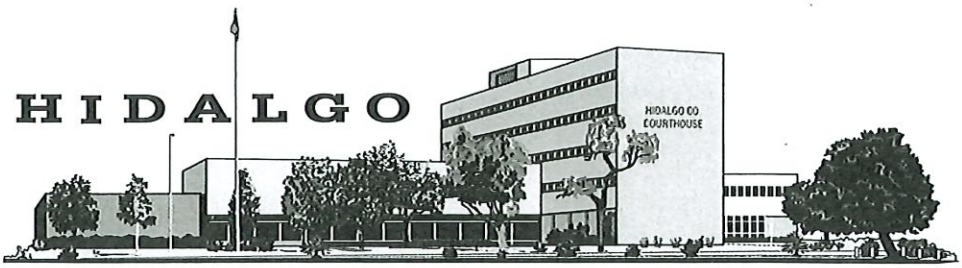
Based on judgment date, scofflaw should have been assessed.

Receipt	Date	Payor Name	Cause #	Offense Date	Charge Offense Description	Appear By Dat	Disp/Judgment D	Receipted Amour	ADDCC	ATTYCC	DA	FINE	FSP	JSF	LTF	SCOF	STF	STFr
COL-2019-14448	8/7/2019	ELIAS, ENRIQUE	CR-19-03788-G	1/18/2019	POSS MARIJ <2OZ	DISMISSED-PTI	4/25/2019	240.00	-	-	-	-	-	-	2.00	-	-	-
COL-2019-14821	8/14/2019	VERA, FRANCISCO ANGEL	CR-19-05076-G	1/26/2019	DRIVING WHILE INTOXICATEI	CONVICTED	5/9/2019	1,004.10	-	300.00	-	200.00	25.00	4.00	2.00	-	-	-
COL-2019-13957	8/1/2019	RODRIGUEZ; MARTIN; TREVINO	CR-16-10486-E	4/18/2016	THEFT PROP >=$100<$750	CONVICTED	4/15/2019	630.00			25.00	300.00		4.00	6.00			
COL-2019-14004	8/1/2019	CANTU, RICARDO DELEON (Def	CR-18-12224-B	7/19/2018	DRIVING WHILE INTOXICATEI	CONVICTED	5/1/2019	867.10			25.00	400.00		4.00	8.00			
COL-2019-14688	8/12/2019	LOPEZ; ERICK; MARTINEZ	CR-18-16003-F	12/5/2018	DRIVING WHILE INTOXICATEI	CONVICTED	3/27/2019	971.10			25.00	500.00		4.00	14.00			

EXHIBIT B

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

October 10, 2019

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

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

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were properly allocated and reported.
- Verified that the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if collections were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, the *Monthly Report*, and mail logs were properly completed.

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

Conclusion:
Collections for the month of August 2019 totaled $254,425.92. Based on the review, we concluded that fees and court costs were generally properly accounted and reported.

If you have any questions, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

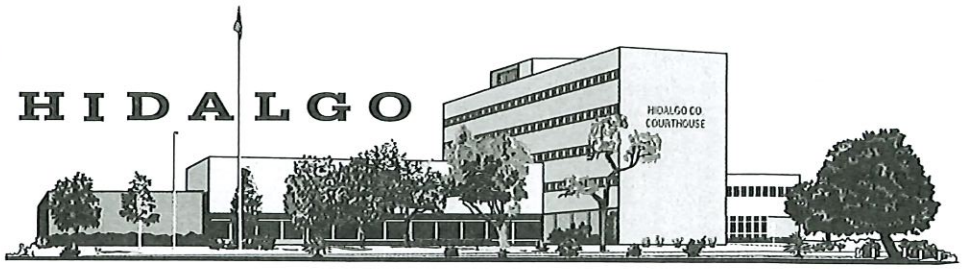
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

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

October 18, 2019

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

Re: *Monthly Fees Report* for August 2019

Dear Ms. Hinojosa:

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

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

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

- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs were properly completed.
- Reviewed randomly selected deposit slips for 5 days to determine if the deposit composition (money orders, checks, credit cards, E-files, and cash) agree to the applicable payment method listed on the receipts.
- 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 August 2019 totaled $474,912.41. 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

COUNTY of HIDALGO

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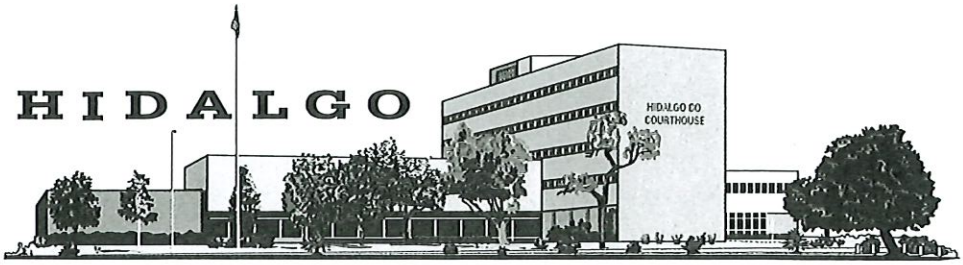

EDINBURG, TEXAS 78539

October 10, 2019

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

Re: *Hot Checks Processing Fees Report* for July 2019 and August 2019

Dear Mr. Rodriguez:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Processing Fees Report* for the months of July 2019 and August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Total collections for the months of July 2019 and August 2019 were $81,740.30 and $85,148.12, respectively. Based on the review, we concluded that collections were properly accounted and reported.

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

Respectfully,

Maria A. Duran BS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Office

COUNTY of HIDALGO

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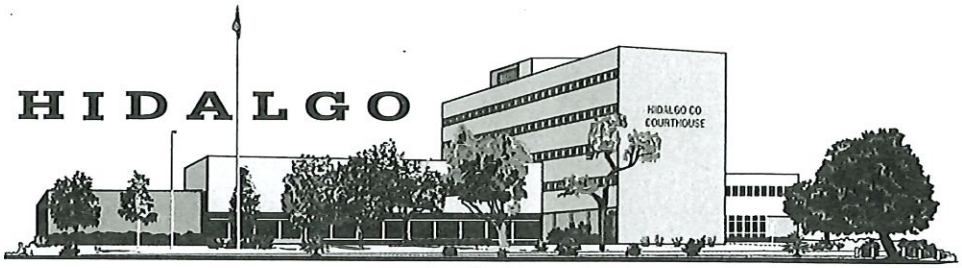


EDINBURG, TEXAS 78539

September 30, 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 August 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 August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.

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

Conclusion:
Collections for the month of August 2019 totaled $50,079.70. 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 9 of 528 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). 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 August 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 have not been submitted to the County

Auditor's Office since the amounts identified on the reports are not correct. 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.

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 October 18, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA,
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

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

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2019-03262 through JP12-2019-03775		$ 50,079.70 ✓ 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)		$ 50,079.70 x3 ✓
Less:	Total amount of remittances to County Treasurer (From Part II)		$ 50,079.70 (A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ 0.00 x4-a5

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 50,079.70	B ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	$ 0.00		
Total Remittances Made to County Treasurer	$ 50,079.70	(A)	

PREPARED BY: Irene Cardenas **DATE:** 9-5-19

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: ea 9.18.19 9/20/19 9/20/19

JUSTICE OF THE PEACE

9.6.19
DATE

2019 SEP -6 AM 11:08
COUNTY AUDITOR
RECEIVED BY

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

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

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					917.50
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ ~~-9,146.50~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	110.50 ~~135.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	814.40
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	262.57
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,069.88
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	280.01
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	70.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	606.80
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-062-000-0-000	415.90
Deferred Disposition		C.C.P. Art. 45.051	365.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	157.61
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	495.81
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	45.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	84.50
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,526.73
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	235.61
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	350.02
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.74
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	27.36
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	10,732.83
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	82.08 -
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.94
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.74
Indigent Legal Services Fee-JP ($6)	176	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,056.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,838.10
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,050.28
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,395.70
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	503.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.90
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~81.08~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	422.49
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,760.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	235.61
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)	176	GC 51.971 (a)		1100-207-20-000-076-0-000	880.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1241.04 ~~1,166.04~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	45.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	4221.30 ~~4,306.30~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	27.00
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	126.75
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	4,471.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,400.00		
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)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 50,079.70

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9.18.19 9/20/19 9/24/19

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

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Appear By Date	Disp/Judgment Date	ARREST	CCC	CHS	CHSJP	CO	CONST1	CRF	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFCONST1	Receipted Amount
Based on offense, MVF should be assessed.																																		
JP12-2019-03564	10-101558-TR	8/19/2019	9/24/2010	DRIVING WHILE LICENSE SUSPENDED	10/17/2010	08/19/2019	-	40	3	1	66	-	-	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	153
JP12-2019-03510	T12-1118J12	8/15/2019	3/24/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	4/16/2012	08/15/2019	-	40	3	1	66	-	-	5	-	2	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	233
JP12-2019-03293	TR19-3178-J12	8/2/2019	7/22/2019	Unrestrained Child <8 First Offense	8/25/2019	08/02/2019	-	40	3	1	25	5	25	-	-	2	4	4	2	-	-	-	-	-	0.6	5.4	30	-	-	1	1	-	3	-	152
LTF should be assessed.																																		
JP12-2019-03284	TR16-0100-J12	8/2/2019	1/12/2016	SPEEDING-10% OR MORE ABOVE POSTED SPEED (#)	1/14/2017	02/02/2016	-	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	2.5	10	-	-	12.5	-	-	84
Based on the disposition date, time payment should be assessed.																																		
JP12-2019-03262	TR17-4967-J12	8/1/2019	9/19/2017	No Drivers License - When Unlicensed not CDL(#)	11/12/2017	10/12/2017	-	11.4	0.85	0.28	65.9	-	-	-	1.42	0.57	1.14	1.14	2	0.03	-	-	-	20	0.17	1.54	-	-	-	0.28	0.28	-	-	-	107
Based on appear by date, scofflaw should be assessed.																																		
JP12-2019-03655	TR18-0972-J12	8/23/2019	1/23/2018	Speeding 10 percent or more above posted speed limit	2/23/2018	08/23/2019	-	40	3	1	42	-	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	-	1	1	-	3	-	144.1
JP12-2019-03601	TR18-5677-J12	8/20/2019	6/6/2018	Speeding 10 percent or more above posted speed limit	7/6/2018	08/20/2019	-	40	3	1	156	-	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	-	1	1	-	3	-	258.1
Based on offense, CRF and county fine should be split 50% each.																																		
JP12-2019-03314	TR19-3109-J12	8/5/2019	7/2/2019	Safety Belt, Child <17, Required to be Secured by in Pass VEH	8/5/2019	08/05/2019	-	40	3	1	-	-	50	-	5	2	4	4	2	-	-	-	-	-	0.6	5.4	30	-	-	1	1	-	3	-	152
Arrest fee should NOT be assessed.																																		
JP12-2019-03349	T04-7285J12	8/6/2019	11/18/2004	UNRESTRAINED UNDER FOURTEEN	11/28/2004	08/06/2019	5	40	3	-	-	-	-	-	-	-	4	-	2	-	-	-	-	20	-	-	30	-	-	-	-	-	3	-	157

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019- J.P. Pct. 1, PL. 2
Observation No. 1	We noted that 9 of 528 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). In addition, adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) are pending to be completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	**Complete the adjustments for the months listed in the observation above.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 through August 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:	

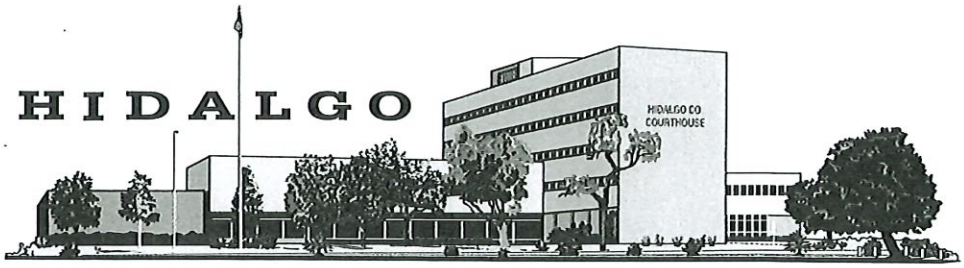
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2				
3.				
4				
5				
6.				

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

October 10, 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 August 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 August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

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

Conclusion:
Collections for the month of August 2019 totaled $102,983.98. 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 5 of 806 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), June 2019 (12), and July 2019 (15) 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.

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

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

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

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

Observation No. 2:
Copies of the June 2014 through August 2014 and April 2015 through August 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 March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 OCA Reports were submitted to the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports have not been submitted to the County Auditor's Office since the amounts identified on the reports are not correct. 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.

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 October 25, 2019.

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

Respectfully,

Maria A. Duran BS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

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

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #'s) JP21-2019-05814 THRU JP21-2019-06597 $ ~~103,017.05~~ 102,983.98 ✓

Sheriff's "D" Report (Receipt #s) _____ THRU _____ x9-a1

LESS: COST ON DEPOSIT 0.00- x7✓

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - x3✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) ~~$ 103,017.05~~ 102,983.98 x3✓

Less: Total amount of remittances to County Treasurer (From Part II) ~~104,330.38~~ 102,983.98 (A)✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $ ~~(1,313.33)~~ (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)	$ ~~104,330.38~~ 102,983.98✓	B1
Add: Previous Month's Bond Overtransfter	0.00 ✓	
Add: HCSO Monthly "D" Collections Report	0.00 ✓	
	102,983.98 (A)	
Total Remittances Made to County Treasurer	$ ~~104,330.38~~	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 9/5/19

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: ea 9.11.19 JC 10/8/19
VF 10-7/19

Bobby Contreras 9/5/19
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2018

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

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 35,863.29
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	262.50
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	1,224.87
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	408.29
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,633.16
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	816.00 -
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	260.00
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	196.91
Deferred Disposition		C.C.P. Art. 45.051	$ 54.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 142.91		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	244.97
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	615.87
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	36.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,100.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	399.29
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	16,331.64
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___$1, ___$2)	X	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	0.00 ~~1,710.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP ($6)	342	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,052.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,158.72
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,633.16
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,196.77
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	808.58
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	27.53
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	180.00
Electronic Filing Fee - Civil ($10)	X	GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,420.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	399.29
Texas Home Visiting Program Contribution ($5)	342	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	-0-	GC 51.971 (a)		1100-207-20-000-076-0-000	1710.00-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,961.45
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	50.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	4,900.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	225.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	200.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	240.93 ~~274.00~~
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	54.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,512.76
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8711.00 ~~9,527.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	8,550.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	0.00 ~~816.00~~		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	20.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	135.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 504.1(b)/		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 1 ~~103,017.05~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ew 9.24.19
07 10/7/19
JC 10/8/19

102,983.98

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

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CRF	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFCO NST2	Receipted Amount
Based on the citation, the offense date should be 7/31/2019.																										
JP21-2019-06498	TR19-5126-J21	8/28/2019	8/16/1988	No Texas CDL - Domiciled Over 30 Days	40	3	1	250	-	-	-	5	2	4	4	2	-	-	0.6	5.4	-	1	1	-	-	319
Based on the offense date, CCC was over assessed. In addition, CHSJP, IDRF, JSF, SJFC, SJFS,TPDC, and TPDS should NOT be assessed. Furthermore, JCPT, CVC, FA, JCD, and CMI should be assessed.																										
JP21-2019-06140	CR-4253-03-21	8/13/2019	6/5/2002	THEFT OF PROPERTY	40	3	1	11	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	1	1	-	-	75
LTF should be assessed.																										
JP21-2019-06042	CR-3143-15-21	8/8/2019	8/12/2014	ISSUANCE OF BAD CHECK	-	-	-	203.12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203.12
Delinquent was under assessed $0.04.																										
JP21-2019-06456	CR-3532-11-21		5/28/2011	NO SAFETY BELT	40	3	1	50.17	-	66.03	5	-	2	4	4	2	0.1	20	0.6	5.4	30	-	-	3	50	286.3
County fine and CRF should be split 50% each.																										
JP21-2019-06457	TR17-4919-J21		5/12/2017	Safety Seat SYS, Child pass, Child<8 Unless Taller than 4 ft. 9 in. Not Secured	40	3	1	13.4	12.5	-	-	5	2	4	4	2	0.1	-	0.6	5.4	30	1	1	3	-	128

Exhibit A

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019- J.P. Pct. 2, PL. 1
Observation No. 1	We noted that 5 of 806 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), June 2019 (12), and July 2019 (15) are pending to be completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	**Complete the adjustments for the months listed in the observation above.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

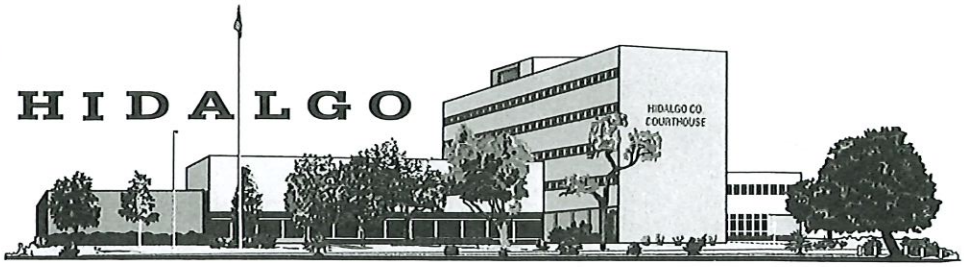
Audit Project	Monthly Fines and Fees Report for August 2019- J.P. Pct. 2, PL. 1
Observation No. 2	Copies of the June 2014 through August 2014 and April 2015 through August 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the 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

October 10, 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 August 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 August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.

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

Conclusion:
Collections for the month of August 2019 totaled $103,564.85. 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 39 of 605 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 adjudgments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for 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), and July 2019 (41) are pending to be completed. According to the Court Coordinator, the adjustments have not been completed since the Information Technology Department has not provided training.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. The Justice of the Peace is required to enter the disposition date (judgment date) in *Odyssey* to facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should

develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

Observation No. 2:
Copies of the January 2014 through June 2014 and September 2014 through August 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 have not been submitted to the County Auditor's Office since the amounts identified on the reports are not correct. 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 with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Code of Criminal Procedure Article 45.044 (a)(2), "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

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

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

Observation No. 4:
We noted that collections for 2 of 20 days were deposited at the bank 2 days after collections were receipted. According to the Court Coordinator, the funds were deposited late 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 procedures to ensure that collections are deposited at the bank daily.

Observation No. 5:
We noted that 4 of 20 Close-out Reports were submitted to the County Treasurer's Office 2 to 4 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted timely since they were understaffed.

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

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

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

Observation No. 6:
We randomly selected 10 of 76 *Scofflaw Release Forms* for the month of August 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The scofflaw collected box was not consistently filled out.
2. The *Scofflaw Release Form* was signed before the "Motion/Order to Dismiss" form was signed.
3. The case disposition did not agree to the disposition entered on the *Scofflaw Release Form*.

According to the Court Coordinator, the Scofflaw Program procedures were not consistently followed due to an oversight.

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

motor vehicle registration. In addition, the Scofflaw fee may not be waived. The following procedures should be implemented:

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

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

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

Please provide written management responses for the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by October 25, 2019.

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

Respectfully,

Maria A. Duran PS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2019-05629 THRU JP32-2019-06207		$ 103,564.85
LESS: COST ON DEPOSIT		-
ADD: COST ON DEPOSIT LIQUIDATED		-
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 103,564.85
		103,797.65 (A)
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~103,796.85~~
		(232.80)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		~~(232.00)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION		AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)		$ 103,564.85	
Add: Previous Month's Bond Overtransfer	Sept '15, Oct '16	$ 232.00 80	Unliquidated Bonds
Add: HCSO Monthly "D" Collections Report		-	
		$ 103,797.65 (A)	
Total Remittances Made to County Treasurer		$ ~~103,796.85~~	

PREPARED BY: Dana Rodriguez DATE PREPARED: 09/04/19

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

JUSTICE OF THE PEACE 09/04/19 DATE

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

RECEIVED
SEP - 5 2019
HIDALGO COUNTY
AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 09/24/2019 10/8/19

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

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

PBC

City: MISSION, TX
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 36,556.50
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	400.00
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	150.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,551.50
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	504.16
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,040.66
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,042.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-066-000-0-000	533.00
Deferred Disposition		C.C.P. Art. 45.051	503.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	302.50
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	927.50
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	20.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,283.32
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	483.16
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	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00 ~~50.00~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.75
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	55.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	20,433.64
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	180.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	19.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	42	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	252.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,154.98
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,016.66
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,718.50
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,004.34
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	37.72
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	100.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	420.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	485.16
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)	42	GC 51.971 (a)		1100-207-20-000-076-0-00	210.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	2,620.84
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	85.00 ~~80.00~~
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	3,445.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	27.00
Due to Others				1100-202-00-000-012-0-000	0.000 ~~5.00~~
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	30.00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	10,081.46
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,085.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,050.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 103,564.85

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 09/24/2019 10/7/19

10/8/19

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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

X1; X2; X1; X3-1; X1; X3

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CMI	CO	CONST3	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCHD	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	UTFC	WFCONST3 WARr	WFDPS	WFPR	TOTAL
Based on disposition date, TP $25 should have been assessed.																																						
				FAIL TO DISPLAY DRIVER'S																																				
JP32-2019-06125	F98-01-479	8/29/19	12/24/97	LICENSE	17.0	3.00	-	-	60.00	-	15	-	53.48	5	-	-	5	-	0.25	1	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	50	-	231.73
JP32-2019-06128	F98-01-480	8/29/19	12/24/97	NO LIABILITY INSURANCE	-	-	-	-	175.0	-	-	-	87.98	-	-	-	-	-	-	-	-	-	-	-	-	5.29	-	-	-	-	-	-	-	-	-	-	-	268.27
JP32-2019-06128	F98-01-480	8/29/19	12/24/97	NO LIABILITY INSURANCE	17.0	3.00	-	-	-	-	15	-	-	5	-	-	5	-	0.25	1	-	-	2	-	-	14.71	-	-	-	-	-	-	-	-	50	-	-	112.96
				NO DRIVER'S LICENSE (WHEN																																		
JP32-2019-06157	T99-5750MO	8/30/19	9/5/99	UNLICENSED)	17.0	3.00	-	-	60.00	-	15	-	53.78	5	-	-	5	-	0.25	2	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	50	-	-	233.03
JP32-2019-06158	T99-5751MO	8/30/19	9/5/99	NO SAFETY BELT	17.0	3.00	-	-	50.00	-	15	-	51.68	5	-	-	5	-	0.25	2	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	3.00	-	50	-	-	223.93
				SPEEDING (EXCEED PRIMA																																		
				FACIE LIMIT) - 55 MPH/45																																		
JP32-2019-05772	T99-5998MO	8/8/19	9/11/99	MPH	17.0	3.00	-	-	48.00	-	15	-	51.08	5	-	-	5	-	0.25	2	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	3.00	-	-	50	-	221.33
				NO DRIVER'S LICENSE (WHEN																																		
JP32-2019-05747	T02-0139MO	8/6/19	12/31/01	UNLICENSED)	17.0	3.00	-	0.5	136.0	-	15	-	78.00	5	-	-	5	-	0.50	2	4.00	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	50	-	-	338.00
				PARENT CONTRIBUTING TO																																		
JP32-2019-05664	CR11-1795MO	8/5/19	11/15/11	TRUANCY	-	-	-	-	150.0	-	-	-	137.1	-	-	-	-	-	-	-	-	-	-	-	150	20.00	-	-	-	-	-	-	-	-	-	-	-	42.9	500.00
				FAIL TO MAINTAIN																																		
				FINANCIAL RESPONSIBILITY																																		
JP32-2019-05682	TR18-6756-J32	8/5/19	4/27/18	(#)	40.0	3.00	1.00	-	175.0	-	-	-	79.20	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	343.20
Based on disposition date, TP $25 should not have been assessed.																																						
				NO DRIVER'S LICENSE (WHEN																																		
JP32-2019-06198	T03-3298MO	8/30/19	8/2/03	UNLICENSED)	17.0	3.00	-	0.5	136.0	-	15	-	85.50	5	-	-	5	-	0.50	2	4.00	-	2	-	-	20.00	-	-	-	-	-	25	-	-	-	50	-	-	370.50
				SPEEDING (EXCEED PRIMA																																		
				FACIE LIMIT) - 53 MPH/45																																		
JP32-2019-06199	T03-3297MO	8/30/19	8/2/03	MPH	17.0	3.00	-	0.5	48.00	-	15	-	60.00	5	-	-	5	-	0.50	2	4.00	-	2	-	-	20.00	-	-	-	-	-	25	-	-	3.00	-	50	-	-	260.00
DEL was under assessed, should be $87.69. Please call Auditor's Office for instructions																																						
				SPEEDING (EXCEED PRIMA																																		
				FACIE LIMIT) - 66 MPH/45																																		
JP32-2019-05956	T06-1661MO	8/20/19	4/7/06	MPH	40.0	3.00	1.00	-	126.3	-	-	-	87.60	5	-	-	-	-	-	-	4.00	4.00	2	-	-	20.00	0.60	3.40	-	-	30.0	-	-	-	3.00	-	50	-	-	379.90
SO $50 was over assessed by $5. Based on citation issued by Hidalgo County Sheriff's Office, Sor $5 should have been assessed.																																						
				UNAPPROVED WINDOW																																		
JP32-2019-05833	T09-6179MO	8/12/19	11/17/09	TINT	40.0	3.00	1.00	-	106.0	-	-	-	82.80	-	-	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	0.60	5.40	55	-	30.0	-	-	-	3.00	-	-	-	-	358.80
CO was over assessed by $0.87, DEL was under assessed, should be $66.29. Please call Auditor's Office for instructions																																						
JP32-2019-05918	T10-1616MO	8/16/19	4/17/10	NO SAFETY BELT	40.0	3.00	1.00	-	50.87	-	-	-	66.03	5	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	30.0	-	-	-	3.00	-	50	-	-	287.00
TPDS and TPDC were split incorrectly, should be TPDS $1 and TPDC $1,																																						
				SPEEDING (EXCEED PRIMA																																		
				FACIE LIMIT) - 47 MPH/35																																		
JP32-2019-06181	T14-1743MO	8/30/19	3/8/14	MPH	40.0	3.00	1.00	-	36.00	-	-	-	47.43	5	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	30.0	-	-	2.00	3.00	-	-	-	-	205.53
Based on offense type, STF $30 and UTFC $3 should not have been assessed. Please call Auditor's Office for instructions.																																						
				Disregard Barricade/Warning																																		
JP32-2019-05840	TR18-11129-J32	8/12/19	9/12/18	Device	40.0	3.00	1.00	-	52.90	5	-	-	52.50	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	-	227.50
DEL was under assessed, should be $46.65. Please call Aduditor's Office for instructions																																						
				No Drivers License - When																																		
JP32-2019-06111	TR18-12328-J32	8/28/19	11/5/18	Unlicensed not CDL(#)	40.0	3.00	1.00	-	66.40	-	-	-	46.50	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	202.00
If approved by the Justice of the Peace, amount should be refunded due to Motion to Dismiss and Dismissal-No Fee entered in Odyssey.																																						
				Passed Stationary Emergency																																		
JP32-2019-05791	TR18-0617-J32	8/8/19	1/12/18	Vehicle	3.32	0.25	0.08	-	-	-	-	-	8.03	-	0.42	-	-	0.17	-	-	0.33	0.33	2	0.01	-	1.66	0.05	0.45	-	-	2.49	-	0.08	0.08	0.25	-	-	-	-	20.00
				Passed Stationary Emergency																																		
JP32-2019-05792	TR18-1291-J32	8/8/19	1/26/18	Vehicle	3.32	0.25	0.08	-	-	-	-	-	8.03	-	0.42	-	-	0.17	-	-	0.33	0.33	2	0.01	-	1.66	0.05	0.45	-	-	2.49	-	0.08	0.08	0.25	-	-	-	-	20.00
CO and CRF were split incorrectly, should be CO $87.50 and CRF $87.50. Based on offense type, MVF $0.10, STF $30, and UTFC $3 should have been assessed																																						
				SAFETY SEAT SYS,CHILD																																		
				PASS,CHILD<8 UNLESS																																		
				TALLER THAN 4'9 NOT																																		
JP32-2019-05882	TR18-8752-J32	8/14/19	5/8/18	SECURED BY"	40.0	3.00	1.00	-	175.0	-	-	-	79.20	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	-	343.20

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

Receipt	Cause #	Date	Off Date	Charge Offense Description	CCC	CHS	CHSJP	CMIT	CO	CONST3	CVCA	DD	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCHD	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	UTFC	WFCONST3 WARr	WFDPS	WFPR	TOTAL
Based on number of payments LTF was under assessed by $2. Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																						
JP32-2019-06097	TR18-10931-J32	8/28/19	9/6/18	Speeding 10 percent or more above posted speed limit	-	-	-	-	57.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57.00
JP32-2019-06146	TR19-4664-J32	8/29/19	4/17/19	Ride, Not Secured By Safety Belt-Passenger (When Required)	-	-	-	-	49.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49.90
Based on citation appear by date, SCOF $20 should have been assessed.																																						
JP32-2019-05857	TR19-6311-J32	8/12/19	7/11/18	Speeding 10 percent or more above posted speed limit	40.0	3.00	1.00	-	39.00	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	141.10
JP32-2019-06041	TR19-7913-J32	8/26/19	9/10/18	Speeding 10 percent or more above posted speed limit	40.0	3.00	1.00	-	69.00	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	171.10
JP32-2019-06184	TR19-7687-J32	8/30/19	1/5/19	EMERGENCY VALVES-IMPROPER TRACTOR PROTECTION	40.0	3.00	1.00	-	99.90	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	201.90
JP32-2019-06160	TR19-1377-J32	8/30/19	2/1/19	Speeding 10 percent or more above posted speed limit	40.0	3.00	1.00	-	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	102.10
JP32-2019-05692	TR19-3871-J32	8/5/19	3/27/19	Speeding 10 percent or more above posted speed limit	40.0	3.00	1.00	-	51.00	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	153.10
JP32-2019-06114	TR19-4416-J32	8/29/19	4/14/19	Speeding 10 percent or more above posted speed limit	40.0	3.00	1.00	-	51.00	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	153.10
Based on offense type, MVF $0.10 should not have been assessed.																																						
JP32-2019-05862	TR19-5657-J32	8/13/19	4/20/19	No License Plate Light	40.0	3.00	1.00	-	52.90	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	5	30.0	-	1.00	1.00	3.00	-	-	-	175.00
JP32-2019-06149	TR19-6515-J32	8/29/19	7/8/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.0	3.00	1.00	-	-	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	102.10
JP32-2019-05980	TR19-7402-J32	8/20/19	8/1/19	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40.0	3.00	1.00	-	99.00	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	201.10
Based on first payment date, TP $25 should have been assessed.																																						
JP32-2019-05887	TR19-3510-J32	8/15/19	3/18/19	Speeding 10 percent or more above posted speed limit	-	-	-	-	45.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47.00
Please enter disposition date.																																						
JP32-2019-06119	TR18-11779-J32	8/29/19	10/11/18	No Drivers License - When Unlicensed not CDL(#)	40.0	3.00	1.00	-	65.90	-	-	-	46.50	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	201.50
JP32-2019-05667	TR18-6362-J32	8/5/19	3/2/18	No Drivers License - When Unlicensed not CDL(#)	40.0	3.00	1.00	-	65.90	-	-	-	46.50	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	201.50
JP32-2019-06162	TR19-7274-J32	8/30/19	7/26/19	Driving While License Invalid - DL	40.0	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
JP32-2019-06170	TR19-7125-J32	8/30/19	7/31/19	Failed to Yield Right of Way at Open Intersection	40.0	3.00	1.00	-	-	-	-	-	-	-	5.00	10	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	112.10
JP32-2019-05951	TR19-7471-J32	8/19/19	7/27/19	OPERATE UNREGISTERED MOTOR VEHICLE, TRAILER, SEMITRAILER (SPECIFY)	40.0	3.00	1.00	-	69.00	-	-	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	138.00
JP32-2019-05778	TR19-6064-J32	8/8/19	6/22/19	Speeding 10 percent or more above posted speed limit	40.0	3.00	1.00	-	-	-	-	51	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	153.10
JP32-2019-06006	TR19-6727-J32	8/22/19	7/4/19	Speeding 10 percent or more above posted speed limit	40.0	3.00	1.00	-	-	-	-	-	-	-	5.00	10	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	30.0	-	1.00	1.00	3.00	-	-	-	112.10

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

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

EXHIBIT B

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019
Observation No. 1	We noted that 39 of 605 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), June 2019 (53), and July 2019 (41) are pending to be completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense dates, and disposition dates (judgment dates) are entered in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019
Observation No. 2	Copies of the January 2014 through June 2014 and September 2014 through August 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)

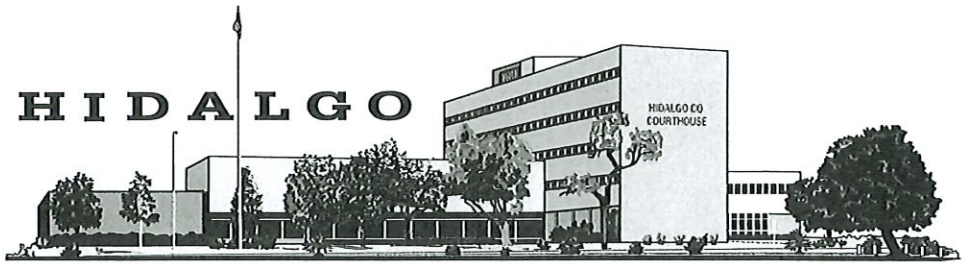
Audit Project	Monthly Fines and Fees Report for August 2019
Observation No. 3	We noted that 7 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 10, 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 August 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 August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.

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

Conclusion:
Collections for the month of August 2019 totaled $164,980.51. 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 27 of 1,354 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), June 2019 (58), and July 2019 (46) are pending to be completed. According to staff, they will attempt to check the fines, fees, and court costs prior to issuing receipts.

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

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

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

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

Observation No. 2:
Copies of the February 2013, September 2013, May 2014, and September 2014 through August 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted

to the County Auditor's Office. In addition, an incorrect copy of the January 2014 OCA Report was submitted to the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports have not been submitted to the County Auditor's Office since the amounts identified on the reports are not correct. 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.

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 2 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.

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 October 25, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-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) JP41-2019-10692 THRU JP41-2019-12025 $ 164,980.51 ✓
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) $ 164,980.51 x3✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~164,980.51~~ 166,048.51 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (1068.00) ✓ x4-a14

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 164,980.51 B1	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1,068.00 Ex.B✓	
Add: HCSO Monthly "D" Collections Report	0.00	
	166,048.51 (A)	
Total Remittances Made to County Treasurer	$ ~~164,980.51~~	

PREPARED BY: Alma Ruiz DATE: 9/5/19

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: ea 9.25.2019
CA 10/7/19
10/8/19

CE
JUSTICE OF THE PEACE

9-5-19
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

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

Judge: CHARLIE ESPINOZA — PBC — City: EDINBURG, TX
Precinct No. 4 Place No. 1 — Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 48,456.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	204.85
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	453.45
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	2,311.28
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	769.44
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,081.66
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	70.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	17.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,650.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	330.00
Special Fees				1100-341-10-067-000-0-000	2,044.79
Deferred Disposition		C.C.P. Art. 45.051	1,776.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	268.69		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	461.64
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,139.55
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,471.66
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	747.44
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	87.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	30,816.56
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	436	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,614.53
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,395.24
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,077.66
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,146.82
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,530.86
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	59.98
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	4,357.56
Truancy Prevention and Diversion Fund ($1)	436	C.C.P Art. 102.015		1100-207-20-000-073-0-000	747.44
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)	~~435.76~~	GC 51.971 (a)		1100-207-20-000-076-0-000	2,178.78
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	3,613.53
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	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	140.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	750.00
Precinct #3				1100-342-10-293-000-0-000	225.00
Precinct #4				1100-342-10-294-000-0-000	12,735.00
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	8.58
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				1100-202-00-000-013-0-000	52.00
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. 103.0031(b)		1100-202-00-000-004-0-000	8,864.83
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	11,063.89
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	10,893.89		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	105.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	65.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	49.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	11.24
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 164,980.51

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9.25.19 10/8/19
10/7/19

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

ustice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended August 31, 2019

eceipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CRF	DD	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFPREC 41	Receipted Amount
ased on the disposition date, time payment should be assessed.																											
P41-2019-1076	E05-09-481	8/12/2019	8/23/2005	NO LIABILITY INSURANCE SAFETY SEAT SYS,CHILD	40	3	-	-	-	25	44.7	5	-	-	4	-	2	-	20	-	-	-	-	-	-	50	193.7
P41-2019-1749	TR19-1875-J41	8/26/2019	1/11/2019	PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	12.5	12.5	-	-	-	5	-2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	147.1
ased on offense, STF and UTFC should NOT be assessed.																											
P41-2019-1104	E08-05-676	8/12/2019	4/14/2008	SMOKING WITHIN 25 FT (VEHICLE CONT. FLAMMABLE MATERIAL)	40	3	1	100	-	-	66	5	-	2	4	4	2	-	20	0.6	5.4	30	-	-	3	-	286
P41-2019-1145	TR19-9937-J41	8/13/2019	7/17/2019	Fail to Secure Load / Improperly Secure Load	40	3	1	22.9	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	30	1	1	3	-	125
P41-2019-1078	TR19-10074-J41	8/12/2019	7/19/2019	Fail to Secure Load / Improperly Secure Load	40	3	1	102	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	30	1	1	3	-	204.1
P41-2019-1996	TR19-10892-J41	8/30/2019	8/9/2019	OPERATE UNREGISTERED/IMPROPERLY REGISTERED MOTOR VEH #	40	3	1	-	-	-	-	-	5	2	4	4	2	-	-	0.6	5.4	30	1	1	3	-	102
ased on offense, MVF should be assessed.																											
P41-2019-0863	E11-06-1093	8/5/2019	6/1/2011	DRIVING WHILE LICENSE SUSPENDED	40	3	1	-	-	25	48.6	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	50	210.6
TF should be assessed.																											
P41-2019-0844	TR18-0865-J41	8/5/2019	1/11/2018	Speeding 10 percent or more above posted speed limit	-	-	-	84.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84.9
P41-2019-1066	TR18-1381-J41	8/12/2019	1/19/2018	Speeding 10 percent or more above posted speed limit	-	-	-	60.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60.9
P41-2019-2025	TR18-4432-J41	8/30/2019	3/26/2018	Speeding 10 percent or more above posted speed limit	-	-	-	63.9	-	-	25.17	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	109.07
P41-2019-1825	TR18-12237-J41	8/27/2019	9/3/2018	Speeding 10 percent or more above posted speed limit	-	-	-	93.9	-	-	34.17	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	148.07
P41-2019-1779	TR18-15469-J41	8/27/2019	11/6/2018	Speeding 10 percent or more above posted speed limit	-	-	-	93.9	-	-	34.17	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	148.07
elinquent was over assessed $6.53.																											
P41-2019-1500	TR17-2684-J41	8/20/2019	4/15/2017	RIDE, NOT SECURED BY SAFETY BELT-DRIVER (12-1-85) (#)	23.31	1.75	0.58	-	-	-	30.07	-	2.91	1.17	2.33	2.33	2	-	11.66	0.35	3.15	17.48	0.58	0.58	1.75	-	102
elinquent was under assessed $5.77.																											
P41-2019-0812	TR18-7753-J41	8/2/2019	6/3/2018	FAIL TO CONTROL SPEED (#)	40	3	1	124.9	-	-	66.6	-	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	313.6
P41-2019-1958	TR18-8621-J41	8/30/2019	6/20/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	90.9	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	226.5
P41-2019-1777	TR18-9875-J41	8/27/2019	7/17/2018	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40	3	1	77.9	-	-	42.57	-	5	2	4	4	2	-	20	0.6	5.4	-	1	1	-	-	209.47
P41-2019-1778	TR18-9876-J41	8/27/2019	7/17/2018	Failure To Signal Lane Change	40	3	1	77.9	-	-	52.5	-	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	252.5

Exhibit A

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

Delinquent was under assessed $5.77.

P41-2019-1775	TR18-9873-J41	8/27/2019	7/17/2018	Speeding 10 percent or more above posted speed limit	40	3	1	39.9	-	-	41.1	-	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	203.1
P41-2019-1337	TR18-10751-J41	8/16/2019	8/8/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	90.9	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	226.5
P41-2019-1336	TR18-10750-J41	8/16/2019	8/8/2018	Speeding 10 percent or more above posted speed limit	40	3	1	66.9	-	-	49.2	-	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	238.2
P41-2019-1554	TR18-10931-J41	8/21/2019	8/11/2018	Speeding 10 percent or more above posted speed limit	40	3	1	69.9	-	-	50.1	-	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	242.1
P41-2019-1075	TR18-11828-J41	8/12/2019	8/20/2018	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40	3	1	77.9	-	-	42.57	-	5	2	4	4	2	-	20	0.6	5.4	-	1	1	-	-	209.47
P41-2019-1233	TR18-11870-J41	8/14/2019	8/23/2018	Speeding 10 percent or more above posted speed limit	40	3	1	75.9	-	-	51.9	-	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	249.9
P41-2019-1844	TR18-11844-J41	8/28/2019	8/28/2018	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40	3	1	77.9	-	-	42.57	-	5	2	4	4	2	-	20	0.6	5.4	-	1	1	-	-	209.47
P41-2019-1110	TR18-13102-J41	8/12/2019	9/19/2018	DISPLAY EXPIRED LICENSE PLATES/REGISTRATION INSIGNIA (#)	40	3	1	77.9	-	-	42.57	-	5	2	4	4	2	-	20	0.6	5.4	-	1	1	-	-	209.47
P41-2019-1109	TR18-13101-J41	8/12/2019	9/19/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	90.9	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	226.5
P41-2019-1945	TR18-13473-J41	8/29/2019	9/25/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	90.9	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	226.5

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

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

EXHIBIT B

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019- JP PCT. 4, Pl.1
Observation No. 1	We noted that 27 of 1,354 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), June 2019 (58), and July 2019 (46) are pending to be completed.
Recommendation No. 1	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete pending adjustments.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019- JP PCT. 4, Pl.1
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through August 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 August 2019- JP PCT. 4, Pl.1
Observation No. 3	We noted that a $400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant.
Recommendation No. 3	Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.
GOAL/ACTION ITEM:	Forward the appeal bond to the County Clerk's Office or refund the defendant.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

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

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

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

October 11, 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 August 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 August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by 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 August 2019 totaled $42,521.55. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that 66 of 427 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), and July 2019 (76) are pending to be completed. According to the Court Coordinator, they will contact the Information Technology Department for additional training on completing adjustments in *Odyssey*.

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

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

Recommendation:
Management should contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

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

Observation No. 2:
We noted that the time payment fee was not assessed for 21 of 66 transactions that contained errors (see Observation No. 1). 11 of 21 transactions had the disposition date (judgment date) entered in *Odyssey* and 10 of 21 transactions did not have the disposition date entered in *Odyssey*. According to the Court Coordinator, the Information Technology Department is still conducting training with 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 time payment fee is properly assessed and 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 August 2019 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, incorrect copies of the April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 OCA Reports were submitted to the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. In addition, the County Auditor's Office determined that the OCA Reports are incorrect since the jail time activity and pending adjustments were not entered in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 4:
We noted that 23 cash bonds (see Exhibit B) posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following

the date of their release from jail. The bonds do not contain an event entered in *Odyssey* regarding the reason the bonds were not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to technical issues with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Code of Criminal Procedure Article 45.044 (a)(2), "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

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

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

Observation No. 5:
We noted that the collections for 1 of 22 days was deposited at the bank 2 days after the collections were receipted. According to the Court Coordinator, the deposit was not made on time due to being understaffed.

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

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

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

Observation No. 6:
We noted that 20 of 20 Close-out Reports were submitted to the County Treasurer's Office 3 to 20 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted on time due to the department being 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.

Observation No. 7:
The August 2019 *Monthly Report* was submitted 11 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to the department being understaffed.

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

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

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

Observation No. 8:
We noted that 1 of 39 online credit card transactions was receipted 4 days after the transaction date. In addition, 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 online credit card transaction was not receipted timely due to being understaffed. In addition, the kiosk credit card transaction was not receipted timely since staff did not have access to the Hamer Enterprises kiosk payment website. Assistance from the Information Technology Department was requested.

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

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

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

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 October 25, 2019.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: AUGUST -2019

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

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) ~~0~~ (JP42-2019-03068) THRU ~~0~~ (JP42-2019-03492)

42,521.55 X10-1
$ ~~42,567.34~~ ✓

LESS: COST ON DEPOSIT - X7✓

ADD: COST ON DEPOSIT LIQUIDATED - X7✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)
42,521.55 ✓
$ ~~42,567.34~~
46,112.55 (A)

Less: Total amount of remittances to County Treasurer (From Part II)
$ ~~42,521.55~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)
(3,591.00) X4-E
~~45.79~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 42,521.55 B✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Dec.'13, May'16 through Aug.'16, Oct.'16	3,591.00 ~~$0.00~~ Ex. B ✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
	46,112.55 (A)	
Total Remittances Made to County Treasuerer	$ ~~42,521.55~~	

PREPARED BY: [signature] DATE PREPARED: 9-13-19

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

RECEIVED
SEP 16 2019
HIDALGO COUNTY AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 09/25/2019 10/9/19 10/4

[signature] 9-13-19
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).

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: AUGUST -2019

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued /Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 11,344.77
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	235.45
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	134.63 -
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	480.45
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	147.91
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	636.60
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	394.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	50.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	88.77
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	220.65
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	1.91 ~~86.54~~
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	1,668.96
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	136.69
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.37
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	26.16
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	6,285.46
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	93.49
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.47
Correctional Managment Institute of Texas Fund ($.50)	207	CCP Art. 102.075		1100-207-20-000-029-0-000	2.12
Indigent legal Services Fee-JP ($6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,242.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,109.38
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	591.61
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	780.28
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	277.40
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	10.28
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,070.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	136.69
Texas Home Visiting Program Contribution ($5)	207	HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)		GC 51.971 (a)		1100-207-20-000-076-0-000	1,035.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	712.90 ~~808.19~~
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	5.00
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	97.21
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	1,936.33
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	79.20
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	4,147.91
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,210.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	5,175.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	-		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	15.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 42,521.55 ~~42,567.34~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible] 10/9/19
DATE: 09/25/19 10/10/19

RECEIVED
SEP 16 2019
HIDALGO COUNTY AUDITOR'S OFFICE

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

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

Receipt	Cause #	Date	Off Date	Charge Offense De	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	UTFC	WARr	WFDPS	WFPREC42	TOTAL
Based on offense date, JCPT $1 should not have been assessed. Based on offense date, CCC $40, CHS $3, CHSJP $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																																									
JP42-2019-03435	JP07-11-485	8/27/19	10/1/1986 should be 11/02/2007	FAIL TO CONTROL SPEED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	2	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	23.00
Based on disposition date, TP $25 should not have been assessed.																																								
JP42-2019-03165	JP02-03-427	8/8/19	3/7/02	NO SAFETY BELT	17.00	3.00	-	0.50	200.0	-	-	-	15.0	-	-	-	5.00	-	5.00	-	0.50	2.00	4.00	-	2	-	-	20.00	-	-	-	-	25	-	-	-	3.00	-	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																																								
JP42-2019-03487	JP03-08-746	8/30/19	8/21/03	SPEEDING (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	-	-	-	-	4.66	-	-	-	-	-	-	-	-	0.70	-	-	11.64	50.00
Based on offense date, CHSJP $1, IDRF $2, JSF $4, MVF $0.10, SJFC $.60, 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																																								
JP42-2019-03216	TR19-1517-J42	8/13/19	5/20/04	Defective Headlamps	40.00	3.00	1.00	-	147.9	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	-	250.00
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.																																								
JP42-2019-03457	JP05-06-710	8/28/19	5/26/05	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 80 MPH/60 MPH	40.00	3.00	-	-	-	-	-	-	-	95.10	-	-	5.00	-	-	-	-	-	4.00	-	2	-	-	20.00	-	-	-	30.00	-	-	-	-	3.00	-	-	50.00	252.10
Based on disposition date, TP $25 should have been assessed.																																								
JP42-2019-03461	JP06-01-704	8/28/19	1/2/06	FOLLOWING TOO CLOSELY	40.00	3.00	1.00	-	153.0	-	-	-	-	95.70	-	-	5.00		-	-	-	-	4.00	4.00	2	-	-	20.00	0.60	3.40	-	30.00	-	-	-	-	3.00	-	-	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																																								
JP42-2019-03468	JP07-10-971	8/29/19	10/6/07	NO DRIVER'S LICENSE (WHEN UNLICENSED)	8.70	0.65	0.22	-	-	-	-	-	-	19.51	-	-	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																																								
JP42-2019-03434	JP07-11-483	8/27/19	11/2/07	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40.00	3.00	1.00	-	-	-	-	-	-	89.70	-	-	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																																								
JP42-2019-03331	JP15-03-562	8/19/19	3/19/15	NO DRIVER'S LICENSE (WHEN UNLICENSED)	5.36	0.40	0.13	-	166.0	-	-	-	-	12.26	-	-	0.67	-	-	0.27	-	-	0.55	0.54	4	0.01	-	2.68	0.08	0.72	-	-	-	0.13	0.13	-	-	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																																								
JP42-2019-03071	TRU15-0001-J42	8/1/19	10/13/15	Parent Contributing to Non-Attendance	2.84	0.21	0.07	-	-	-	-	1.41	-	12.80	-	-	-	-	-	0.14	-	-	0.28	0.28	-	-	-	1.41	0.04	0.38	-	-	-	0.07	0.07	-	-	-	-	-	20.00
Based on offense date, LTF $2, DPS $5, CCC $40, CHS $3, CHSJP $1, IDRF $2, JCTF $4, JSF $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																																								
JP42-2019-03402	TR17-5308-J42	8/23/19	9/15/17	Display/Obtain Wrong License Plate	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	26.00
Based on appear by date, SCOF $20 should have been assessed.																																								
JP42-2019-03070	TR18-5074-J42	8/1/19	9/19/18	Driving While License Invalid - DL	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
JP42-2019-03164	TR19-0063-J42	8/8/19	12/24/18	Speeding 10 percent or more	40.00	3.00	1.00	-	30.00	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	30.00	-	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	Off Date	Charge Offense De	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	UTFC	WARr	WFDPS	WFPREC42	TOTAL
Based on offense date, CCC $40, CHS $3, CHSJP $1, DPSr $5, IDRF $2, JCTF $4, JSF $4, LTF $2, MVF $0.10, SJFC $0.60, SJFS $5.40, TPDC $1, and TPDS $1 should have been assessed. DEL was under assessed, should be $26.73. 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																																									
JP42-2019-03403	TR17-5309-J42	8/23/19	9/15/17	Driving While License Invalid - DL	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	26.00
DEL 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																																								
JP42-2019-03099	TR17-1232-J42	8/5/19	11/17/16	Drove on Right Side of Roadway	5.70	0.43	0.14	-	52.90	-	-	-	-	7.48	-	-	-	0.71	-	0.29	-	-	0.57	0.57	2	0.01	-	2.85	0.09	0.77	-	4.28	-	0.14	0.14	-	0.43	-	-	-	79.50
DEL 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																																								
JP42-2019-03149	TR16-1836-J42	8/8/19	5/20/16	Fail to Maintain Financial Responsibility	28.45	2.13	0.71	-	27.80	-	-	-	-	56.33	-	-	-	-	-	1.42	-	-	2.84	2.84	-	-	-	14.22	0.43	3.84	3.57	-	-	0.71	0.71	-	-	-	-	-	146.00
Based on offense date, CCC $40, CHS $2, CHSJP $1, DPSr $5, IDRF $2, JCTF $4, JSF $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																																								
JP42-2019-03404	TR17-5310-J42	8/23/19	9/15/17	Fail to Maintain Financial Responsibility	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	26.00
DEL was under assessed, should be $80.40. Please call Auditor's Office for instructions. In addition, please enter disposition date																																								
JP42-2019-03420	TR18-1937-J42	8/26/19	3/22/18	Fail to Maintain Financial 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
DEL was under assessed, should be $79.80. Please call Auditor's Office for instructions. In addition, please enter disposition date																																								
JP42-2019-03460	TR19-0086-J42	8/28/19	12/26/18	Fail to Maintain Financial 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
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																																								
JP42-2019-03148	CRNT18-0072-J42	8/7/19	6/5/18	Hunt without/fail to show valid hunting lic	-	-	-	-	4.05	-	-	-	-	15.30	-	-	-	-	-	-	-	-	-	-	4	-	-	20.00	-	-	-	-	-	-	-	22.95	-	-	-	66.30
DEL was over assessed, should be $26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																								
JP42-2019-03309	CRNT18-0126-J42	8/16/19	9/23/18	Livestock at large 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
DEL 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																																								
JP42-2019-03477	TR16-4122-J42	8/30/19	11/18/16	NO DRIVER LICENSE WHEN 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
Based on offense date, CCC $40, CHS $3, CHSJP $1, DPSr $5, IDRF $2, JCTF $4, JSF $4, LTF $2, MVF $0.10, SJFC $0.60, SJFS $5.40, TPDC $1, and TPDS $1 should have been assessed. DEL was under assessed, should be $20.73. 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																																								
JP42-2019-03329	TR17-3394-J42	8/19/19	6/13/17	NO DRIVER LICENSE WHEN UNLIC-NOT CDL	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	26.00
Motion to Dismiss form not scanned into case in Odyssey.																																								
JP42-2019-03291	TR18-4645-J42	8/15/19	8/24/18	No Drivers License - When Unlic not CDL(#)	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00
JP42-2019-03426	TR19-1547-J42	8/26/19	8/12/19	Display Expired License Plate (#)	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
JP42-2019-03209	TR19-1170-J42	8/13/19	6/21/19	OPERATION OF VEH WITH EXP LIC PLATE	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00

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

Receipt	Cause #	Date	Off Date	Charge Offense De	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	UTFC	WARr	WFDPS	WFPREC42	TOTAL
DEL was under assessed, should be $47.10. Please call Auditor's Office for instructions. In addition, please verify disposition date																																									
JP42-2019-03239	TR18-2238-J42	8/14/19	4/5/18	No Drivers License - When Unlic not CDL(#)	10.21	0.77	0.24	-	65.90	-	-	-	-	11.87	-	-	-	1.28	-	0.51	-	-	1.02	1.02	2	0.03	-	5.10	0.15	1.38	-	-	-	0.26	0.26	-	-	-	-	-	102.00
DEL 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																																								
JP42-2019-03113	TR18-4778-J42	8/5/19	9/4/18	No Drivers License - When Unlic not CDL(#)	13.71	1.03	0.34	-	65.90	-	-	-	-	15.91	-	-	-	1.71	-	0.68	-	-	1.37	1.37	2	0.03	-	6.84	0.20	1.85	-	-	-	0.34	0.34	-	-	-	-	-	113.62
Del 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																																								
JP42-2019-03087	TR17-5828-J42	8/2/19	9/22/17	Possession or Delivery of Drug Paraphernalia	-	-	-	-	-	-	-	-	-	81.66	-	-	-	-	-	-	-	-	-	-	2	-	-	19.24	-	-	-	-	-	-	-	-	-	-	-	102.90
DEL was under assessed, should be $52.20. Please call Auditor's Office for instructions. In addition, please verify disposition date																																							
JP42-2019-03321	TR18-3303-J42	8/16/19	6/1/18	Not Secured by Safety Belt - Driver	17.16	1.29	0.43	-	50.00	-	-	-	-	22.13	-	-	-	2.14	-	0.86	-	-	1.72	1.69	2	-	-	8.58	0.26	2.32	-	12.87	-	0.43	0.43	-	1.29	-	-	-	125.60
DEL 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																																								
JP42-2019-03298	TR18-4761-J42	8/15/19	9/3/18	Not Secured by Safety Belt - Driver	40.00	3.00	1.00	-	-	-	-	-	-	51.60	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	-	-	20.00	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	-	173.60
Based on first payment date, TP $25 should have been assessed. In addition, please enter disposition date.																																								
JP42-2019-03454	TR18-5765-J42	8/28/19	10/27/18	Safety Belt, Child <17, Required to be	-	-	-	-	26.00	-	26.0	-	-	22.80	-	-	-	-	-	-	-	-	-	-	4	-	0.2	20.00	-	-	-	-	-	-	-	-	-	-	-	99.00
JP42-2019-03180	TR19-1085-J42	8/9/19	6/13/19	Speeding 10 percent or more	20.00	1.50	0.50	-	-	2.50	-	-	-	-	-	-	-	-	-	1.00	-	-	2.00	2.00	-	0.05	-	-	0.30	2.70	-	14.95	-	0.50	0.50	-	1.50	-	-	-	50.00
DEL was under assessed, should be $67.20. Please call Auditor's Office for instructions. In addition, please enter disposition date																																								
JP42-2019-03444	TR18-6525-J42	8/28/19	12/18/18	Safety Belt, Child <17, Required to be	18.99	1.42	0.47	-	-	-	-	-	-	31.62	-	-	-	2.37	-	0.95	-	-	1.90	1.90	2	-	-	9.50	0.32	2.56	-	14.24	-	0.47	0.47	-	1.42	-	-	-	90.60
DEL was over assessed, should be $36.63. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																								
JP42-2019-03473	TR18-3807-J42	8/29/19	7/4/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8	40.00	3.00	1.00	-	-	-	-	-	-	44.13	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	-	166.23
JP42-2019-03474	TR18-3806-J42	8/29/19	7/4/18	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	-	-	48.33	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	-	170.43
Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																								
JP42-2019-03388	TR18-6524-J42	8/23/19	12/18/18	SAFETY SEAT SYS,CHILD PASS,CHILD<8	-	-	-	-	9.13	-	9.13	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26.26
JP42-2019-03408	TR18-4903-J42	8/26/19	9/12/18	USE OF PORTBLE WIRELESS COMM DEVICE FOR ELECTR MESSAGING	4.84	0.36	0.12	-	99.00	-	-	-	-	40.53	-	-	-	0.60	-	0.24	-	-	0.48	0.48	4	0.01	-	20.00	0.07	0.65	-	3.65	-	0.12	0.12	-	0.36	-	-	-	175.63
JP42-2019-03313	TR19-1057-J42	8/16/19	5/23/19	No Drivers License - When Unlic not CDL(#)	1.25	0.09	0.03	-	33.90	-	-	-	-	-	-	-	-	-	-	0.06	-	-	0.13	0.13	-	-	-	-	0.02	0.17	0.16	-	-	0.03	0.03	-	-	-	-	-	36.00
JP42-2019-03175	TR19-0971-J42	8/9/19	5/20/19	No Drivers License - When Unlic not CDL(#)	-	-	-	-	55.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57.00
JP42-2019-03350	TR19-1159-J42	8/20/19	6/22/19	No Drivers License - When Unlic not CDL(#)	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2	0.03	-	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	-	87.00

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

Receipt	Cause #	Date	Off Date	Charge Offense De	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	UTFC	WARr WFDPS	WFPREC42	TOTAL
Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date.																																								
JP42-2019-03413	TR19-0953-J42	8/26/19	5/1/19	Operation of Unregistered Motor Vehicle	8.36	0.63	0.21	-	69.00	-	-	-	-	-	-	-	-	-	-	0.42	-	-	0.84	0.84	2	-	-	-	0.11	1.13	1.04	-	-	0.21	0.21	-	-	-	-	-	85.00
JP42-2019-03199	TR19-0696-J42	8/12/19	4/4/19	OPERATION OF VEHICLE WITH EXP LIC PLATE	-	-	-	-	38.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00
Based on offense type, CCC $40, CHS $3, CHSJP $1, DPSr $5, IDRF $2, JCTF $4, JSF $4, LTF $2, MVF $0.10, SJFC $0.60, SJFS $5.40, STF $30, TPDC $1, TPDS $1, and UTFC $3 should have been assessed. DEL was under assessed, should be $30.63. 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																																								
JP42-2019-03328	TR17-3393-J42	8/19/19	6/13/17	Speeding 10 percent or more	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	26.00
DEL was under assessed, should be $49.56. Please call Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please enter disposition date																																							
JP42-2019-03211	TR17-4769-J42	8/13/19	8/12/17	Speeding 10 percent or more	1.51	0.11	0.04	-	18.74	-	-	-	-	1.84	-	-	-	0.19	-	0.08	-	-	0.15	0.15	2	-	-	0.75	0.02	0.20	-	1.13	-	0.04	0.04	-	0.11	-	-	-	27.10
DEL was under assessed, should be $53.43. Please call Auditor's Office for instructions. In addition, please enter disposition date																																							
JP42-2019-03353	TR18-1626-J42	8/20/19	3/7/18	Speeding 10 percent or more	13.42	1.01	0.34	-	-	-	-	-	-	17.72	-	-	-	1.68	-	0.67	-	-	1.34	1.34	2	0.01	-	6.71	0.20	1.81	-	10.06	-	0.34	0.34	-	1.01	-	-	-	60.00
DEL was under assessed, should be $54.33. Please call Auditor's Office for instructions. In addition, please enter disposition date																																							
JP42-2019-03290	TR18-4644-J42	8/15/19	8/24/18	Speeding 10 percent or more	11.05	0.83	0.28	-	-	-	-	-	-	14.84	-	-	-	1.38	-	0.55	-	-	1.10	1.09	2	0.03	-	5.52	0.17	1.49	-	8.28	-	0.28	0.28	-	0.83	-	-	-	50.00
DEL was under assessed, should be $49.83. Please call Auditor's Office for instructions. In addition, please verify disposition date																																							
JP42-2019-03483	TR18-4777-J42	8/30/19	9/4/18	Speeding 10 percent or more	40.00	3.00	1.00	-	42.00	-	-	-	-	49.23	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	20.00	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	-	213.33
DEL was under assessed, should be $43.23. Please call Auditor's Office for instructions. Based on first payment date, TP $25 should have been assessed. In addition, please verify disposition date. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated																																							
JP42-2019-03284	TR18-5120-J42	8/15/19	9/24/18	Speeding 10 percent or more	17.22	1.29	0.43	-	-	-	-	-	-	18.10	-	-	-	2.17	-	0.87	-	-	1.72	1.72	-	0.04	-	8.61	0.25	2.32	-	12.90	-	0.43	0.43	-	1.29	-	-	-	69.79
Based on first payment date, TP $25 should have been assessed. Please enter disposition date. 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.																																							
JP42-2019-03305	TR19-1131-J42	8/16/19	6/17/19	Drove w/out Approved Headgear	20.00	1.50	0.50	-	-	-	-	-	-	-	-	-	-	2.50	-	1.00	-	-	2.00	2.00	-	0.05	-	-	0.30	2.70	-	14.95	-	0.50	0.50	-	1.50	-	-	-	50.00
JP42-2019-03068	CRNT19-0104-J42	8/1/19	7/9/19	Failure-Refuse to Vaccinate Dog or Cat	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	-	-	-	1.41	-	-	2.87	2.87	2	-	-	-	0.43	3.87	3.58	-	-	0.72	0.72	-	-	-	-	-	50.00
Based on appear by date, SCOF $20 should not have been assessed. In addition, please enter disposition date.																																							
JP42-2019-03467	TR19-0955-J42	8/29/19	4/10/19	No Drivers License - When Unlic not CDL(#)	32.19	2.41	0.82	-	-	-	-	-	-	-	-	-	-	-	-	1.61	-	-	3.22	3.22	2	0.08	-	-	0.48	4.35	4.02	-	-	0.80	0.80	-	-	-	-	-	56.00
Based on offense type, STF $30 and UTFC $3 should not have been assessed.																																							
JP42-2019-03475	TR19-1566-J42	8/30/19	8/16/19	VIOLATE NON-CDL RESTR - STATE (SPECIFY)	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	30.00	-	1.00	1.00	-	3.00	-	-	-	168.00
Please enter disposition date.																																							
JP42-2019-03393	TR19-0969-J42	8/23/19	5/20/19	Fail to Maintain Financial Responsibility	28.66	2.15	0.72	-	-	-	-	-	-	-	-	-	-	-	-	1.41	-	-	2.87	2.87	2	-	-	-	0.43	3.87	3.58	-	-	0.72	0.72	-	-	-	-	-	50.00
JP42-2019-03332	TR19-1203-J42	8/19/19	6/25/19	Failed to Stop at Designated Point	21.98	1.65	0.55	-	-	2.75	-	-	-	-	-	-	-	-	-	1.10	-	-	2.20	2.20	2	0.04	-	-	0.33	2.97	-	16.48	-	0.55	0.55	-	1.65	-	-	-	57.00

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

Receipt	Cause #	Date	Off Date	Charge Offense De	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSF	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SOr	STF	TP	TPDC	TPDS	TPWFr	UTFC	WARr	WFDPS	WFPREC42	TOTAL
Please enter disposition date.																																									
JP42-2019-03201	TR19-1282-J42	8/12/19	7/11/19	No Drivers License - When Unlic not CDL(#)	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	135.00
JP42-2019-03082	TR19-1288-J42	8/2/19	7/11/19	No Drivers License - When Unlic not CDL(#)	40.00	3.00	1.00	-	65.90	-	-	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	135.00
JP42-2019-03161	TR19-1078-J42	8/8/19	6/15/19	No Drivers License - When Unlic not CDL(#)	28.60	2.15	0.72	-	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2	0.07	-	-	0.43	3.86	-	-	-	0.72	0.72	-	-	-	-	-	50.00
JP42-2019-03096	TR19-1188-J42	8/2/19	6/20/19	No Drivers License - When Unlic not CDL(#)	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	No Drivers License - When Unlic not CDL(#)	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	No Drivers License - When Unlic not CDL(#)	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	5/9/19	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 August 31, 2019

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

EXHIBIT B

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019
Observation No. 1	We noted that 66 of 427 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), June 2019 (66), and July 2019 (76) are pending to be completed.
Recommendation No. 1	Management should contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered io Odyssey within three days of notification.
GOAL/ACTION ITEM:	**Complete the adjustments for the months listed in the observation above.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019
Observation No. 3	Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through August 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)

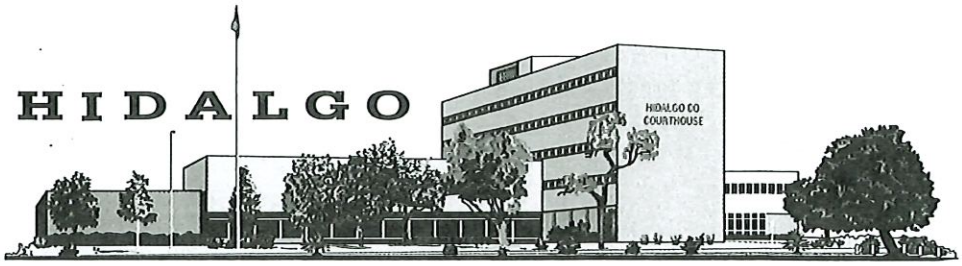
Audit Project	Monthly Fines and Fees Report for August 2019
Observation No. 4	We noted that 23 cash bonds (see Exhibit B) posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the 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 30, 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 August 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 August 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 August 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.

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

Conclusion:
Collections for the month of August 2019 totaled $13,488.45. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that the August 2019 *Monthly Report* was submitted to the County Auditor's Office 4 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to limited staff.

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

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

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

Please provide written management responses for the observation noted above by October 11, 2019.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*

cc: Mr. Valde Guerra, County Executive Officer

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

PBC

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

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2019-00534 THRU JP51-2019-00624 $ 13,488.45 ✓ 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)	**$ 13,488.45**	X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	$ 13,488.45	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(0.00)	X4-a1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 13,488.45	B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	$0.00		
Total Remittances Made to County Treasurer	**$ 13,488.45**	(A)	

PREPARED BY: M. Bryan DATE: 9/9/2019

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: 9.19.2019 9/20/19 9/24/19

JUSTICE OF THE PEACE — 9/9/2019 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: AD -JP-004 REVISED: 01/18

V2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-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	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	$ 4,812.55
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	194.65
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	198.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	66.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	264.00
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 (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	132.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	56.00
Deferred Disposition		C.C.P. Art. 45.051	36.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	39.60
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	126.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	340.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	66.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.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	2,640.00
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	21 22	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	126.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,260.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	264.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	356.40
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 (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	132.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.60
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	210.00 ~~235.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	66.00
Texas Home Visiting Program Contribution ($5)	21 22	HSC 191.0048/LGC 118.018 (c)		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	105.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	295.00
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	20.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	10.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	600.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-069-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	574.65
Justice Fees (Local Fees)			125.00	1100-341-10-060-001-0-000	530.00 ~~505.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	~~100.00~~		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	200.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	200.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 13,488.45

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 9.10.2019

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD-JP-004 REVISED 1/2018

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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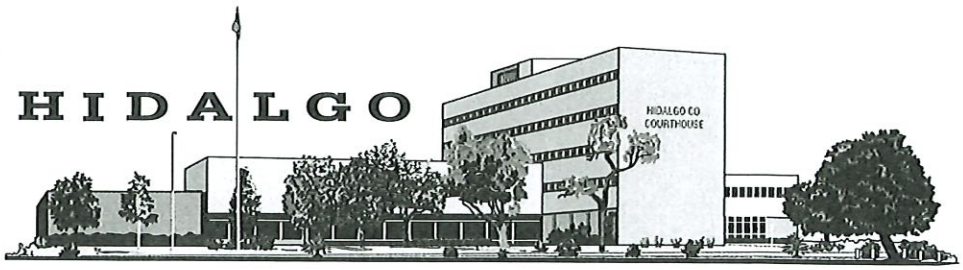


EDINBURG, TEXAS 78539

October 18, 2019

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

Re: August 2019 DTA Payment Request Report No. 2019-84

Dear Mr. Villarreal:

We completed a limited scope review of the August 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 August 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 August 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 August 2019."

- Although DTA fees for 210 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 (200 tax accounts), and small amounts collected (10 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of $0.02.

We will proceed to process the August 2019 DTA payment request in the amount of $234,706.08 to LGBS.

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

Respectfully,

Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2018	R380000087000003	0.76	0.14	0.9	0.13
2	1	2018	L605000000033120	0.31	0.06	0.37	0.05
3	1	2018	T094000000001300	0.08	0.02	0.1	0.01
4	1	2018	A268000000011300	0.08	0.02	0.1	0.01
5	1	2018	A268000000011300	0.08	0.02	0.1	0.01
6	1	2018	A268000000011300	-0.08	-0.02	-0.1	-0.01
7	1	2017	C455000002001700	57.08	13.7	70.78	10.19
8	1	2017	S735000009001500	27.58	6.78	34.36	4.96
9	1	2017	C455000002001700	21.65	5.2	26.85	3.87
10	1	2016	E457002000010600	472.95	113.51	586.46	84.42
11	1	2016	P850000000021810	203.59	61.08	264.67	36.34
12	1	2016	E457002000010600	197.94	47.51	245.45	35.33
13	1	2016	A210000006001300	81.54	25.28	106.82	14.92
14	1	2016	F675004000003200	62.48	21.4	83.88	11.99
15	1	2016	N812000000000500	35.64	13.03	48.67	7.05
16	1	2016	M583000000003600	23.76	8.14	31.9	4.56
17	1	2016	B050000003002400	19.1	6.54	25.64	3.67
18	1	2016	S408000000001400	8.83	2.76	11.59	1.63
19	1	2016	S408000000001400	7.4	2.32	9.72	1.37
20	1	2016	M374097000001901	0.16	0.07	0.23	0.04
21	1	2016	M374097000001901	0.16	0.07	0.23	0.04
22	1	2016	H265000015005700	0.02	0.01	0.03	0.01
23	1	2016	M374097000001901	-0.16	-0.07	-0.23	-0.04
24	1	2015	C444002011000100	611.22	191.51	802.73	105.44
25	1	2015	D600902000002300	194.78	73.35	268.13	34.47
26	1	2015	S310000001001000	86.72	34.4	121.12	16.13
27	1	2015	A036004000005700	88.24	34.12	122.36	16.02
28	1	2015	T820000000000600	46.21	18.48	64.69	8.66
29	1	2015	S728002000001800	35.71	14.89	50.6	6.97
30	1	2015	L43500000L000100	25.57	9.63	35.2	4.53
31	1	2015	V056500000003500	19.21	8.99	28.2	4.06
32	1	2015	V056500000003500	19.21	8.99	28.2	4.06
33	1	2015	R410000004002500	18.91	7.75	26.66	3.63
34	1	2015	L505000000006500	17.21	7.65	24.86	3.54
35	1	2015	L505000000006500	17.2	7.66	24.86	3.54
36	1	2015	E650000006001000	16.7	7.08	23.78	3.31
37	1	2015	E650000006001000	16.71	7.08	23.79	3.31
38	1	2015	E497000000002100	12.28	4.95	17.23	2.32
39	1	2015	E650000006001000	-16.71	-7.08	-23.79	-3.31
40	1	2014	D600902000002300	180.13	89.46	269.59	35.13
41	1	2014	O020000005002100	18.96	10.61	29.57	4.21
42	1	2014	E497000000002100	19.62	10.27	29.89	4.06
43	1	2014	C030000196002300	8.25	4.35	12.6	1.72

44	1	2014	W340000000000800	7.71	3.72	11.43	1.46
45	1	2014	D270000000001000	2.26	1.24	3.5	0.5
46	1	2014	A180000029000538	1.36	0.63	1.99	0.25
47	1	2013	V331600000001700	814.69	455.55	1,270.24	153.98
48	1	2013	S735000001002400	65.82	38.61	104.43	13.13
49	1	2013	T210000254001625	45.95	30.78	76.73	10.89
50	1	2013	S215000006001600	49.9	29.95	79.85	10.26
51	1	2013	S215000006001600	41.29	24.79	66.08	8.49
52	1	2013	A180000029000525	20.92	11.37	32.29	3.77
53	1	2013	W340000000000800	9.32	5.62	14.94	1.93
54	1	2013	H284000000016500	8.1	4.64	12.74	1.57
55	1	2013	A200000000003400	5.38	3.47	8.85	1.22
56	1	2013	A210000048001001	5.71	3.21	8.92	1.08
57	1	2013	P320002006001200	3.44	1.89	5.33	0.63
58	1	2013	F675007000003700	0.35	0.28	0.63	0.1
59	1	2012	S215000006001600	197.06	141.88	338.94	44.04
60	1	2012	O210000005000035	119.47	78.85	198.32	23.48
61	1	2012	W010000055000206	50.44	31.44	81.88	9.08
62	1	2012	A036004000005700	35.35	26.4	61.75	8.33
63	1	2012	N340000000303513	27.9	17.76	45.66	5.19
64	1	2012	R380000021001000	22.02	16.29	38.31	5.12
65	1	2012	N665000002000500	16.52	10.29	26.81	2.97
66	1	2012	S484300000003800	15.12	9.68	24.8	2.84
67	1	2012	C112200000000400	11.62	7.64	19.26	2.27
68	1	2012	S310000001001000	1.82	1.37	3.19	0.44
69	1	2011	S735000001002400	59.34	49.05	108.39	13.97
70	1	2011	N480000004000203	12.43	9.98	22.41	2.8
71	1	2011	A555002000000500	7.36	5.2	12.56	1.34
72	1	2010	M62500000K000700	142.53	141.58	284.11	39.12
73	1	2010	D270000000001000	91.87	94.94	186.81	26.87
74	1	2010	S350000000001405	80.88	79.52	160.4	21.83
75	1	2010	A555002000000500	100.59	83.15	183.74	20.07
76	1	2010	S735000001002400	60.96	57.71	118.67	15.45
77	1	2010	L670000003000400	26.73	24.33	51.06	6.34
78	1	2010	K240000000007305	23.08	19.24	42.32	4.67
79	1	2010	E583002000000100	16.11	14.77	30.88	3.86
80	1	2010	H347500149000004	14.3	11.16	25.46	2.55
81	1	2010	H302000000000700	13.47	10.7	24.17	2.49
82	1	2010	T475002000001700	9.03	8.31	17.34	2.18
83	1	2010	G590098004000101	8.89	7.75	16.64	1.95
84	1	2010	N480000004000203	5.86	5.41	11.27	1.42
85	1	2010	B190040000004900	6.91	5.6	12.51	1.33
86	1	2010	H520003000004800	4.64	3.64	8.28	0.83
87	1	2009	C420000003000700	196.07	167.96	364.03	34.7
88	1	2009	J183901000001700	123.73	123.32	247.05	29.69
89	1	2009	F240000000000900	107.71	95.51	203.22	20.52
90	1	2009	W010000035000510	71.97	62.86	134.83	13.28

91	1	2009	S350000000001405	42.52	46.91	89.43	12.25
92	1	2009	L670000003000400	36.38	37.31	73.69	9.28
93	1	2009	H345000000006700	29.27	32.67	61.94	8.6
94	1	2009	L335500000000500	30.52	31.94	62.46	8.01
95	1	2009	C140000024001503	33.33	28.56	61.89	5.9
96	1	2009	L605000000026900	21.73	19.49	41.22	4.24
97	1	2009	M594202000014300	15.53	15.62	31.15	3.82
98	1	2009	M059002000001100	14.32	13.75	28.07	3.2
99	1	2009	A210000003001100	9.82	11.07	20.89	2.93
100	1	2009	L670000003000400	11.22	11.55	22.77	2.86
101	1	2009	B001001000000700	6.87	6.56	13.43	1.52
102	1	2009	L670000003000400	-36.38	-37.31	-73.69	-9.28
103	1	2008	C420000003000700	197.65	193.04	390.69	38.54
104	1	2008	S735000004000600	34.57	35.03	69.6	7.31
105	1	2008	C140000024001503	10.54	10.29	20.83	2.06
106	1	2008	N580000004001500	8.59	8.9	17.49	1.91
107	1	2008	M594202000014300	2.97	3.35	6.32	0.78
108	1	2007	B262901000001000	223.79	231.25	455.04	41.29
109	1	2007	C420000003000700	193.24	211.92	405.16	41.16
110	1	2007	M167002000001600	28.73	32.66	61.39	6.64
111	1	2007	A555000000000300	11.59	13.93	25.52	3.02
112	1	2007	B156007000004400	10.22	10.95	21.17	2.06
113	1	2007	M475000002001600	7.75	8.52	16.27	1.66
114	1	2007	B505000015001100	6.6	7.26	13.86	1.42
115	1	2006	B262901000001000	192.81	222.37	415.18	39.04
116	1	2006	L670000020000002	165.88	184.67	350.55	30.6
117	1	2006	E330000337000501	26.75	32.2	58.95	6.02
118	1	2006	N860000003002700	16.15	22.67	38.82	5.09
119	1	2006	M215000005000200	27.14	30.23	57.37	5.01
120	1	2006	S100000004001802	11.11	16.24	27.35	3.79
121	1	2006	E850002008000600	18.3	20.38	38.68	3.38
122	1	2006	A045500000002000	15.85	18.27	34.12	3.21
123	1	2006	S245000000001200	8.03	10.22	18.25	2.06
124	1	2006	C730000017001700	0.27	0.43	0.7	0.1
125	1	2005	C733000003000900	44.53	67.39	111.92	14.63
126	1	2005	S325500000003200	7.69	12.43	20.12	2.88
127	1	2005	T490002001001900	5.76	6.9	12.66	1.08
128	1	2004	L670000020000002	144.63	195.73	340.36	31.89
129	1	2004	G690000005001000	70.8	98.66	169.46	16.89
130	1	2004	W280000002001500	76.41	97.29	173.7	14.1
131	1	2004	G212000000000700	59.09	82.14	141.23	14
132	1	2004	P200000011000400	46.89	68.93	115.82	12.8
133	1	2004	S325500000003200	26.92	46.75	73.67	10.58
134	1	2004	C190001002000200	50.48	64.29	114.77	9.32
135	1	2004	E405002016000400	15.75	26.82	42.57	5.95
136	1	2004	H365003000001100	17.7	25.8	43.5	4.73
137	1	2004	L315800000003600	18.2	26.14	44.34	4.7

138	1	2004	M015000062000401	12.37	20.47	32.84	4.4
139	1	2004	V382000000000100	16.6	21.14	37.74	3.07
140	1	2004	V382000000000100	16.61	21.14	37.75	3.06
141	1	2004	G160000000003100	13.58	18.38	31.96	2.99
142	1	2004	W230000052000300	8.26	13.24	21.5	2.75
143	1	2004	R026300000001100	6.5	9.98	16.48	1.97
144	1	2004	E310000036001600	8.32	11.57	19.89	1.97
145	1	2004	S725002008000200	3.71	5.56	9.27	1.06
146	1	2004	M355000150002100	3.27	5.11	8.38	1.03
147	1	2003	G690000005001000	136.35	206.34	342.69	34.97
148	1	2003	L670000020000002	139.87	206.08	345.95	33.36
149	1	2003	D175000000001000	16.81	31.21	48.02	6.91
150	1	2003	L315800000003600	21.12	32.87	53.99	5.83
151	1	2003	L315800000003600	21.12	32.87	53.99	5.83
152	1	2003	L315800000003600	21.11	32.88	53.99	5.83
153	1	2003	M190001000003200	26.27	37.64	63.91	5.79
154	1	2003	R026300000001100	10.6	17.55	28.15	3.4
155	1	2003	B505000015000600	12	16.72	28.72	2.43
156	1	2003	L315800000003600	7.19	11.19	18.38	1.98
157	1	2003	B496504000032900	3.45	6.09	9.54	1.28
158	1	2003	S244002000003500	2.7	3.74	6.44	0.54
159	1	2003	S244002000003500	2.7	3.74	6.44	0.54
160	1	2003	S244002000003500	-2.7	-3.74	-6.44	-0.54
161	1	2003	L315800000003600	-21.12	-32.87	-53.99	-5.83
162	1	2002	W010000044001052	7.37	11.18	18.55	1.63
163	1	2002	G390000000000400	1.12	2.07	3.19	0.41
164	1	2001	L670000020000002	123.13	210.96	334.09	33.8
165	1	2001	W010000049001055	30.66	55.6	86.26	9.8
166	1	2001	G390000000000400	10.95	21.35	32.3	4.17
167	1	2001	M355000073002600	6.7	13.53	20.23	2.76
168	1	2001	T706000000000200	6.12	9.66	15.78	1.3
169	1	2000	L670000020000002	120.77	221.41	342.18	35.33
170	1	2000	W380000645000005	127.65	223.81	351.46	32.74
171	1	2000	B158003004001400	38.4	77.43	115.83	14.4
172	1	2000	S510000001000400	17.61	30.88	48.49	4.52
173	1	2000	S447004000000900	6.22	13.06	19.28	2.56
174	1	2000	R055003000002000	7.54	13.83	21.37	2.21
175	1	2000	M687000000002600	2.32	4.17	6.49	0.64
176	1	2000	M687000000002600	2.31	4.17	6.48	0.64
177	1	1999	L670000020000002	109.62	214.12	323.74	34.04
178	1	1999	L590000005000500	31.72	54.77	86.49	6.61
179	1	1999	O330000024001500	3.72	7.58	11.3	1.29
180	1	1998	W380000645000005	118.85	236.88	355.73	34.76
181	1	1998	W380000645000005	43.79	87.31	131.1	12.81
182	1	1998	B010000003000300	15.38	32.01	47.39	5.1
183	1	1998	A130000001003700	13.51	27.5	41.01	4.21
184	1	1998	E140000001000600	9.16	19.37	28.53	3.18

185	1	1998	S165000000001600	7.29	13.9	21.19	1.84
186	1	1998	A036004000007900	6.72	13.13	19.85	1.84
187	1	1997	L670000020000002	96.55	211.77	308.32	33.45
188	1	1997	M368000000004100	5.3	13.4	18.7	2.63
189	1	1997	L590000005000500	10.66	20.98	31.64	2.61
190	1	1996	L670000020000002	91.24	211.06	302.3	33.26
191	1	1996	W380000645000005	86.22	192.54	278.76	28.32
192	1	1996	W380000645000005	35.32	78.9	114.22	11.61
193	1	1996	M290000005000700	21.45	54.92	76.37	10.2
194	1	1996	R265000000000602	2.9	7.11	10.01	1.23
195	1	1995	L670000020000002	63.12	153.6	216.72	24.14
196	1	1995	S477000000040600	6.68	17.81	24.49	3.26
197	1	1993	W645000002001500	3.58	9.59	13.17	1.5
198	1	1991	L255001005001900	1.98	6.26	8.24	1.12
199	1	1990	L255001005001900	5.98	19.61	25.59	3.49
200	1	1990	N340000000207700	2.73	8.08	10.81	1.19
201	1	1987	G080000003002100	26.09	85.41	111.5	12.33
202	1	1986	G080000003002100	10.05	34.1	44.15	4.93
203	12	1998	A036004000007900	0.28	0.58	0.86	0.08
204	1	2017	P520000006000200	49.97	11.5	61.47	8.85
205	1	2001	W010000023000416	8.69	17.5	26.19	3.57
206	1	2016	H040500000001600	0.26	0.11	0.37	0.05
207	1	2009	L136500000010300	11.12	12.71	23.83	3.4
208	1	2009	H284000000013400	1.2	1.09	2.29	0.25
209	1	2006	L136500000010300	0.94	1.42	2.36	0.34
210	1	2005	E540000045000300	3.78	5.79	9.57	1.27

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

October 28, 2019

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

Re: September 2019 DTA Payment Request Report No. 2019-85

Dear Mr. Villarreal:

We completed a limited scope review of the September 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 September 30, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of September 2019."
- Reviewed the "Hidalgo County Tax Office Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office 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 September 2019."
- Although DTA fees for 197 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 (194 tax

HIDALGO COUNTY DISTRICT JUDGES

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

accounts), and small amounts collected (3 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of $0.01.

We will proceed to process the September 2019 DTA payment request in the amount of $173,053.30 to LGBS.

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

Respectfully,

Maria A. Duran BB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2017	C455000002001700	39.25	9.58	48.83	7.01
2	1	2017	A520000000000100	38.26	9.4	47.66	6.89
3	1	2017	V054001000018600	25.06	6.41	31.47	4.55
4	1	2017	S510000003000500	1.85	0.44	2.29	0.33
5	1	2016	E585000000000100	171.43	54.43	225.86	31.63
6	1	2016	A210000006001300	81.32	25.54	106.86	14.88
7	1	2016	E585000000000100	42.86	13.6	56.46	7.91
8	1	2016	E585000000000100	42.86	13.6	56.46	7.91
9	1	2016	S510000003000500	26.57	9.52	36.09	5.18
10	1	2016	D780000005000800	23.5	8.29	31.79	4.55
11	1	2016	M583000000003600	11.85	4.11	15.96	2.27
12	1	2016	F675004000003200	5.98	2.07	8.05	1.15
13	1	2016	D060001000001300	4.14	1.49	5.63	0.81
14	1	2016	D060001000001300	4.14	1.49	5.63	0.81
15	1	2016	C025000001001600	0.29	0.08	0.37	0.05
16	1	2015	M330000000003700	153.72	62.13	215.85	28.82
17	1	2015	W085000000001300	113.26	48.8	162.06	22.6
18	1	2015	D270000000001000	60.94	26.66	87.6	12.34
19	1	2015	E497000000002100	33.52	13.66	47.18	6.34
20	1	2015	S728002000001800	28.5	12	40.5	5.56
21	1	2015	R410000004002500	28.28	11.71	39.99	5.43
22	1	2015	L43500000L000100	21.26	8.09	29.35	3.76
23	1	2015	L106902000003300	20.9	7.96	28.86	3.7
24	1	2015	E650000006001000	16.67	7.13	23.8	3.3
25	1	2015	1003800000034200	0.57	0.32	0.89	0.14
26	1	2014	W085000000001300	182.58	100.57	283.15	39.71
27	1	2014	M330000000003700	153.17	80.28	233.45	31.48
28	1	2014	G805000000000900	83.33	40.9	124.23	15.87
29	1	2014	O300004002001200	32.91	17.81	50.72	7.01
30	1	2014	G756500000037500	13.19	6.95	20.14	2.75
31	1	2014	W230000058000700	7.36	3.87	11.23	1.53
32	1	2014	K240000000033228	4.05	2.33	6.38	0.91
33	1	2014	W010000038000629	0.57	0.39	0.96	0.15
34	1	2014	D270000000001000	0.47	0.26	0.73	0.1
35	1	2013	B005002004001500	376.96	211.09	588.05	70.68
36	1	2013	K880000000000300	161.84	102.09	263.93	35.2
37	1	2013	M330000000003700	155.23	99.99	255.22	34.69
38	1	2013	T210000254001625	45.84	30.9	76.74	10.86
39	1	2013	A200000000003400	35.32	22.84	58.16	8
40	1	2013	A200000000003400	31.6	20.56	52.16	7.16
41	1	2013	W340000000000800	16.7	10.15	26.85	3.46
42	1	2013	H284000000016500	8.08	4.67	12.75	1.56
43	1	2013	P320002006001200	3.42	1.9	5.32	0.63

44	1	2012	M330000000003700	157.31	120.21	277.52	37.99
45	1	2012	O210000005000035	119.21	79.18	198.39	23.42
46	1	2012	W010000055000206	50.32	31.58	81.9	9.06
47	1	2012	N665000002000500	41.19	25.84	67.03	7.42
48	1	2012	G840000000000100	17.64	11.6	29.24	3.41
49	1	2011	M330000000003700	159.37	140.9	300.27	41.36
50	1	2011	G120001000002600	46.48	38.61	85.09	10.94
51	1	2011	P925501000014200	29.02	21.31	50.33	5.57
52	1	2011	E583002000000100	16.71	13.37	30.08	3.71
53	1	2011	P925501000014200	3.91	2.87	6.78	0.75
54	1	2010	M330000000003700	161.44	162.11	323.55	44.8
55	1	2010	L585000000000100	124.05	101.82	225.87	24.19
56	1	2010	D460000117002000	94.06	80.97	175.03	20.03
57	1	2010	M355000050000D00	104.12	83.37	187.49	19.37
58	1	2010	S350000000001405	59.54	58.79	118.33	16.08
59	1	2010	L670000003000400	38.63	35.3	73.93	9.15
60	1	2010	L670000003000400	38.63	35.3	73.93	9.15
61	1	2010	K240000000007305	28.79	24.12	52.91	5.83
62	1	2010	N861301000009900	17.36	15.81	33.17	4.09
63	1	2010	G590098004000101	11.11	9.71	20.82	2.43
64	1	2010	H520003000004800	9.27	7.29	16.56	1.67
65	1	2010	L670000003000400	-38.63	-35.3	-73.93	-9.15
66	1	2009	M62500000K000700	142.53	158.68	301.21	41.69
67	1	2009	E330000110001200	122.67	117.45	240.12	27.05
68	1	2009	F240000000000900	107.5	95.76	203.26	20.48
69	1	2009	M594202000014300	82.45	83.64	166.09	20.29
70	1	2009	M594202000014300	71.04	71.77	142.81	17.48
71	1	2009	L335200000000100	46.14	48.18	94.32	11.97
72	1	2009	C140000024001503	44.11	37.97	82.08	7.81
73	1	2009	A210000003001100	19.62	22.17	41.79	5.85
74	1	2009	M059002000001100	14.28	13.79	28.07	3.2
75	1	2008	T210000245001605	253.88	248.17	502.05	49.13
76	1	2008	C910000000004500	69.81	74.53	144.34	16.34
77	1	2008	G840000000000100	34.93	39.73	74.66	9.27
78	1	2008	H265000009007300	36.48	36.63	73.11	7.5
79	1	2008	S735000004000600	34.5	35.1	69.6	7.3
80	1	2008	S735000004000600	31.82	32.38	64.2	6.73
81	1	2008	R195001000000800	13.92	15.55	29.47	3.57
82	1	2008	N580000004001500	5.71	5.96	11.67	1.27
83	1	2007	S005000002000600	109.87	142.2	252.07	32.96
84	1	2007	D460000117002000	121.67	148.54	270.21	32.49
85	1	2007	C875000014001100	27.72	34.68	62.4	7.78
86	1	2007	H135000001001100	17.55	22.08	39.63	4.98
87	1	2007	L672500000014000	13.81	17.32	31.13	3.89
88	1	2007	L672500000014000	13.81	17.32	31.13	3.89
89	1	2007	H135000001001100	8.78	11.03	19.81	2.49
90	1	2007	B156007000004400	9.66	10.37	20.03	1.94

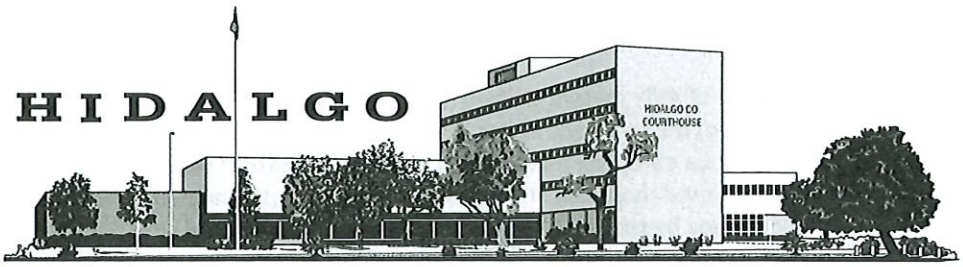
91	1	2007	B505000015001100	6.59	7.27	13.86	1.41
92	1	2006	T210000245001605	255.03	310.51	565.54	58.53
93	1	2006	S435000004001500	241.93	270.35	512.28	44.64
94	1	2006	J750000004000200	43.08	56.75	99.83	11.82
95	1	2006	S245000000001200	8.01	10.24	18.25	2.06
96	1	2006	T460002000002600	5.24	6.44	11.68	1.23
97	1	2005	J750000004000200	250.97	360.77	611.74	73.41
98	1	2005	T210000245001605	255.76	342.08	597.84	63.3
99	1	2005	S435000004001500	239.01	295.77	534.78	48.4
100	1	2005	L485001003000600	167.25	213.66	380.91	36.88
101	1	2005	S325500000003200	35.98	58.31	94.29	13.49
102	1	2005	C211000000000600	25.2	37.66	62.86	8.02
103	1	2005	E750000000001500	7.73	12.45	20.18	2.86
104	1	2005	J570000001000403	9.42	13.69	23.11	2.82
105	1	2005	T490002001001900	5.74	6.91	12.65	1.08
106	1	2005	R225001003001900	2.45	3.9	6.35	0.88
107	1	2005	W230000013000600	2.29	3.5	5.79	0.77
108	1	2004	J750000004000200	267.22	416.2	683.42	82.97
109	1	2004	S435000004001500	236.19	320.63	556.82	52.08
110	1	2004	T210000245001605	118.83	173.2	292.03	31.55
111	1	2004	W380000645000005	148.27	189.4	337.67	27.35
112	1	2004	P200000011000400	56.18	82.82	139	15.34
113	1	2004	G212000000000700	59	82.25	141.25	13.98
114	1	2004	W380000645000005	65.82	84.1	149.92	12.15
115	1	2004	L315800000003600	27.55	39.68	67.23	7.1
116	1	2004	L315800000003600	27.54	39.68	67.22	7.1
117	1	2004	L315800000003600	27.54	39.67	67.21	7.1
118	1	2004	H365003000001100	23.05	33.65	56.7	6.15
119	1	2004	W380000238000005	15.35	25.39	40.74	5.43
120	1	2004	R026300000001100	17.58	27.09	44.67	5.33
121	1	2004	W230000013000600	10.56	17.46	28.02	3.74
122	1	2004	W230000052000300	8.24	13.26	21.5	2.75
123	1	2004	M015000062000401	6.92	11.47	18.39	2.46
124	1	2004	E310000036001600	8.3	11.59	19.89	1.97
125	1	2004	C190001002000200	10.08	12.88	22.96	1.86
126	1	2004	M520000049001100	2.44	3.95	6.39	0.83
127	1	2003	L485001003000600	289	438.56	727.56	74.13
128	1	2003	S435000004001500	215.33	318.14	533.47	51.36
129	1	2003	T210000245001605	172.34	271.86	444.2	48.86
130	1	2003	W380000645000005	115.56	161.51	277.07	23.4
131	1	2003	J750000004000200	31.58	52.97	84.55	10.37
132	1	2003	W380000645000005	36.26	50.66	86.92	7.34
133	1	2003	M190001000003200	26.22	37.7	63.92	5.78
134	1	2003	B505000015000600	12.02	16.78	28.8	2.43
135	1	2003	B496504000032900	3.44	6.1	9.54	1.28
136	1	2002	S435000004001500	204.82	327.2	532.02	52.54
137	1	2002	T210000245001605	173.75	294.94	468.69	52.39

138	1	2002	W380000645000005	150.21	227.96	378.17	33.12
139	1	2002	W380000645000005	51.29	77.82	129.11	11.31
140	1	2002	T094002000000500	16.22	29.93	46.15	5.96
141	1	2002	S531000002001000	14.62	27.52	42.14	5.62
142	1	2002	G390000000000400	8.39	15.38	23.77	3.04
143	1	2002	G390000000000400	6.98	12.82	19.8	2.54
144	1	2002	W010000044001052	7.38	11.18	18.56	1.63
145	1	2002	A013803000000500	2.36	3.38	5.74	0.43
146	1	2001	T210000245001605	149.83	272.32	422.15	47.87
147	1	2001	S435000004001500	174.28	299.32	473.6	47.84
148	1	2001	R195003000002800	118.62	189.51	308.13	26.16
149	1	2001	W380000645000005	82.81	135.6	218.41	19.75
150	1	2001	W380000645000005	73.34	120.09	193.43	17.49
151	1	2001	A013803000000500	50.86	79.21	130.07	10.3
152	1	2001	T706000000000200	7.64	12.09	19.73	1.63
153	1	2001	A210000044002300	0.1	0.2	0.3	0.04
154	1	2000	S435000004001500	167.97	308.65	476.62	49.13
155	1	2000	T210000245001605	140.61	272.43	413.04	47.46
156	1	2000	R195003000002800	48.3	82.96	131.26	11.52
157	1	2000	W380000645000005	2.34	4.11	6.45	0.6
158	1	1999	S435000004001500	149.85	293.33	443.18	46.53
159	1	1999	T210000245001605	93.86	193.12	286.98	33.37
160	1	1999	O330000024001500	3.72	7.58	11.3	1.29
161	1	1998	S435000004001500	139.49	289.79	429.28	45.82
162	1	1998	T210000245001605	38.85	84.6	123.45	14.51
163	1	1998	B010000003000300	15.37	32.02	47.39	5.1
164	1	1998	E140000001000600	9.15	19.39	28.54	3.17
165	1	1998	S165000000001600	7.29	13.9	21.19	1.84
166	1	1998	A036004000007900	6.71	13.13	19.84	1.84
167	1	1998	S735000006000700	3.86	8.03	11.89	1.27
168	1	1997	T210000245001605	41.28	94.84	136.12	16.16
169	1	1997	D600001000000506	40.64	87.69	128.33	13.35
170	1	1997	M355000152101300	29.28	59.84	89.12	8.12
171	1	1997	M490000000009302	12.15	28.32	40.47	4.94
172	1	1997	M368000000004100	5.31	13.4	18.71	2.62
173	1	1997	M368000000004100	5.31	13.4	18.71	2.62
174	1	1996	T210000245001605	32.69	79.02	111.71	13.39
175	1	1996	M355000152101300	38.64	83.62	122.26	11.42
176	1	1996	E810000007000800	1.33	3.08	4.41	0.48
177	1	1995	S477000000040600	6.68	17.82	24.5	3.25
178	1	1995	E810000007000800	7.67	18.7	26.37	2.93
179	1	1994	C120002000002600	4.29	11.15	15.44	1.8
180	1	1994	W010000030000728	3.39	9.58	12.97	1.76
181	1	1988	G080000003002100	2.61	8.23	10.84	1.18
182	1	1987	G080000003002100	30.22	99.04	129.26	14.28
183	12	1998	A036004000007900	0.29	0.58	0.87	0.08
184	12	1997	D600001000000506	1.97	4.26	6.23	0.65

185	12	1997	M490000000009302	0.58	1.36	1.94	0.24
186	12	1994	W010000030000728	0.17	0.49	0.66	0.09
187	1	2017	P520000006000200	39.52	9.42	48.94	7
188	1	2017	P520000006000200	35.81	8.39	44.2	6.34
189	1	2017	S716000000001200	0.18	0.06	0.24	0.03
190	1	2015	P005000000001600	2,365.13	940.14	3,305.27	436.37
191	1	2009	A080000000107609	18.89	21.15	40.04	5.55
192	1	2009	L136500000010300	12.29	14.11	26.4	3.76
193	1	2009	H284000000013400	1.21	1.1	2.31	0.25
194	1	2009	H284000000013400	1.19	1.12	2.31	0.25
195	1	2005	E540000045000300	3.78	5.79	9.57	1.27
196	1	2004	T210000262000400	7.73	11.2	18.93	2.02
197	1	2004	T210000262000400	-7.73	-11.2	-18.93	-2.02

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

October 10, 2019

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

Re: Cash Count Report No. 2019-572

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's McAllen Substation on July 15, 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 November 14, 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 $10,513.00. Based on the review, we concluded that total cash on hand did not reconcile (see Observation No. 1) to the total receipts issued for the day up to the time of the cash count, change order form (request for change of $60.00 from financial institution) and the approved change fund of $300.00. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:
At the time of the cash count, cash on hand did not reconciled to the total receipts issued. Cash on hand was over $208.00. The variance consisted of two checks dated July 12, 2018 that had not been receipted or restrictively endorsed "For Deposit Only." According to the cashier, the documents were being reviewed before receipting the payments. The checks were subsequently receipted on July 15, 2019, after the cash count was performed.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts and restrictively endorsed "For Deposit Only." If a payment discrepancy occurs (i.e., check made out to the incorrect person, check made out for the incorrect amount, insufficient/incorrect information, etc.), a pre-numbered manual receipt should be issued. Once the

discrepancy is resolved, an Official County receipt from the electronic receipting system should be issued and a refund check issued, if applicable. In the alternative, the department may return the payment to the sender. If the department returns the payment, a log should be utilized in order to maintain an adequate audit trail of the checks returned that includes: the name of the person/entity to whom the check is returned; return address; check date; check amount; date returned; and reason for return. A copy of all checks returned should be maintained on file.

The longer money remains undeposited and not returned to the sender, the greater the risk that loss or theft can occur. In addition, immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account.

Recommendation:
Management should ensure that payments are promptly receipted and restrictively endorsed "For Deposit Only" or returned to the sender. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
We noted that segregation of duties over the handling of collections requires improvement. Cashiers 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 cash receipts
- Recording: Have the ability to write-off fees and prepare reports of cash received
- Authorization: Verify that voided original receipts are kept and reviewed

According to County Clerk's Internal Auditor, due to limited staff, it is difficult to properly segregate the duties over the handling of collections.

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 cash receipts should be different from the individual responsible for writing-off fees and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

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:
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 acknowledgement 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. 4:
Notices stating "A $__ fee will be collected on all retuned checks", "Gifts, gratuities, and/or tips will not be accepted", and "The area is being monitored by a security camera" were not posted in a conspicuous location for the public's view. According to County Clerk's Internal Auditor and Deputy Clerk, the notices are displayed in their office monitor. However, the monitor was not functioning at the time of the cash count.

The County Auditor's Office requires departments to post a notice visible to the public stating "A $__ fee will be collected on all return checks" The notice must be posted to inform the public of the fee charged on returned checks. In addition, notices stating "Gifts, gratuities, and/or tips will not be accepted" and "The area is being monitored by a security camera" are required to be posted.

Failure to post the required notices increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the notices are posted in a place visible to the public.

Please provide written management responses to the observations noted above by October 25, 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 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

October 9, 2019

Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Cash Count Report No. 2019-586

Dear Judge Saenz:

We conducted a surprise cash count of the cash held at your office on August 19, 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 October 10, 2018. In addition, we evaluated the procedures in place related to documenting the authorization of dismissed criminal cases for the period of June 1, 2019 through June 31, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:
Total cash on hand at the time of the cash count was $1,142.30. 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 (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:
Cash on hand at the time of the cash count was over $5.00. A cashier erroneously issued a receipt for $150.00 instead of the check amount of $155.00. The receipt was voided and reissued for the correct amount at the time of the cash count.

The County Auditor's Office requires that prior to issuing a receipt, the cashier must verify that the receipt is for the amount of the check/money order.

Failure to ensure that the cashier verifies that the receipt is for the amount of the check/money order may result in the improper accounting of collections.

Recommendation:
Management should ensure that cashiers verify that the receipt is for the amount of the check/money order.

Observation No. 2:
We noted that segregation of duties over the handling of cash requires improvement. The Court Clerk and the Court Coordinator perform the following incompatible duties:

- Custody: Receive money, issue receipts, balance copies of receipts issued against the cash bag, maintain cash bag, open and list mail receipts, and prepare deposits
- Recording: Account for the numerical sequence of cash receipts, have the ability to dismiss cases, and prepare reports of cash received
- Authorization: Verify that voided original receipts are kept and reviewed and compare listed mail receipts to recorded cash receipts

According to the Court Coordinator, segregation of duties is not enforced since the Justice of the Peace prefers for an employee to perform a transaction from beginning to end in order to be crossed-trained in all aspects of court duties.

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 issued against the cash bag, maintaining a cash bag, opening and listing mail receipts, and preparing deposits should be different from the individual responsible for accounting for the numerical sequence of cash receipts, having the ability to dismiss cases, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for verifying that voided original receipts are kept and reviewed and 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 have adequate segregation of duties increases the risk of loss or misuse of County revenues.

Recommendation:
Management should implement formal procedures to ensure that incompatible duties, such as those noted above, are adequately segregated. Duties should be periodically rotated to allow all employees to be crossed-trained while ensuring incompatible duties are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 3:
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 in *Odyssey*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into *Odyssey* (recording responsibility).

According to the Court Coordinator, due to a heavy case load and limited staff, procedures for the accounting of citations and civil case filings have not been improved.

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

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

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

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

Recommendation:
Management should ensure that citations and civil cases are properly accounted and reconciled. The procedures noted above should be implemented. If the procedures cannot be implemented, management should ensure that compensating controls are implemented.

Observation No. 4:
We randomly selected 25 of 147 dismissed criminal cases for the month ended June 30, 2018 to determine if authorization for dismissal of the cases was properly documented. The results of the review revealed the following:

- 13 cases contained the proper documentation authorizing dismissal of the case. The dismissals contained the "Motion to Dismiss" and "Order to Dismiss" signed by the Justice of the Peace and the District Attorney, and reason(s) for the dismissal were noted in *Odyssey*.
- 12 cases did not contain reason(s) for the dismissal noted in *Odyssey*.

According to staff, the cases did not contain the reason for dismissal due to an oversight.

Pursuant to the Justices of the Peace Manual, Justices of the Peace may dismiss cases in criminal proceedings only when specifically authorized to do so by statute or when directed to do so by the prosecution (i.e. district

attorney) in accordance with Code of Criminal Procedure Art. 32.02. All dismissals should be noted in the applicable docket book along with the reason(s) for dismissal.

A properly authorized dismissed criminal case should include in the case files and/or the docket book the following:

- "Motion to Dismiss" submitted by the District Attorney's Office, an "Order to Dismiss" signed by the Justice of the Peace, and reason(s) for the dismissal noted in the applicable docket; or
- "Order to Dismiss" and/or judgment signed by the Justice of the Peace, copies of documents as proof of dismissal based on the judge's discretion in accordance with state statutes (i.e. copies of a commercial vehicle service logs, motor vehicle registration, valid driver's license, etc.), and reason(s) for the dismissal noted in the applicable docket.

Failure to properly document dismissals may result in sanctions from the State Commission on Judicial Conduct and/or loss or misuse of County funds.

Recommendation:
Management should ensure that dismissals are properly documented. At a minimum, the procedures noted above should be implemented.

Observation No. 5:
Passwords to gain access to *Hamer,* the County's credit card system, are not changed at least every 90 days. According to staff, *Hamer* is not programmed to require users to change passwords at least every 90 days.

The Information Technology (IT) Securities Policy requires that passwords be changed at least every 90 days.

Failure to change passwords may increase the risk of unauthorized access to *Hamer.*

Recommendation:
Management should contact the Information Technology Department to request their assistance regarding this recommendation. If this is not feasible, management should monitor that employees change their passwords at least every 90 days.

Observation No. 6:
We noted that when employees leave to lunch and/or on breaks the cash bags are left unlocked in their desks. According to staff, they forget to lock the cash bags.

The County Auditor's Office requires that cash be secured in a locked cash bag when employees are away from their work station.

Failure to ensure that the employees lock their cash bags when they are away from their workstation increases the risk of theft or misuse of County funds.

Recommendation:
Management should ensure that the employees lock their cash bags when away from their workstation.

Please provide written management responses to the observations noted above by October 25, 2019.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions, do not hesitate to contact Edgar A. Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Internal Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or myself at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer