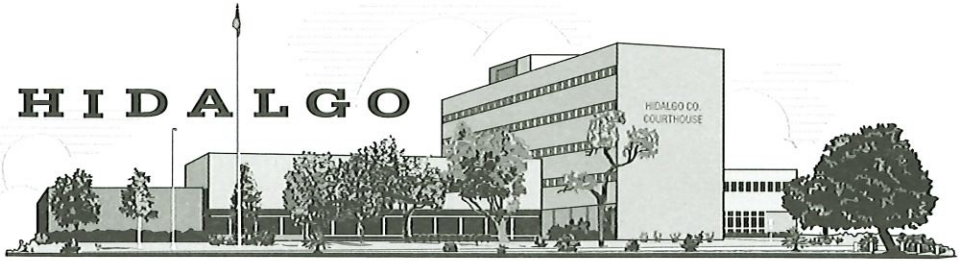


COUNTY of HIDALGO

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

February 11, 2020

The Honorable Richard F. Cortez, Hidalgo County Judge
 The Honorable David L. Fuentes, Commissioner Precinct No. 1
 The Honorable Eduardo Cantu, Commissioner Precinct No. 2
 The Honorable Jose M. Flores, Commissioner Precinct No. 3
 The Honorable Ellie Torres, Commissioner Precinct No. 4

Dear Judge and Commissioners:

Pursuant to Local Government Code Section 115.0035 (c), we are submitting for your review the following County Auditor reports:

Department	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Report for October 2019
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for September 2019 and October 2019
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for September 2019 and October 2019
Ms. Angie Chapa, Law Librarian	Monthly Fee Report for September 2019 and October 2019
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for September 2019 and October 2019
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for September 2019 and October 2019
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for September 2019 and October 2019
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for September 2019 and October 2019
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for September 2019 and October 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for September 2019 and October 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for September 2019
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for September 2019 and October 2019
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for October 2019 and November 2019
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for December 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Fee Account Monthly Fees Report for August 2019 and September 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	"B" Account Financial Statements for September 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Processing Fees Report for September 2019
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for August 2019 and September 2019
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for September 2019
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Reports for October 2019 through December 2019
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for August 2019 and September 2019

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 208TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. HOE GONZALEZ JUDGE, 316TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 319TH D.C. L. KENO VASQUEZ JUDGE, 361TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 441TH D.C. YSMAEL D. FONSECA JUDGE, 441TH D.C.

The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for August 2019 and September 2019
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for September 2019
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for September 2019
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for September 2019
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for September 2019
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Donna TIRZ No. 2 Report No. 2019-25
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Donna TIRZ No. 2 Report No. 2019-25
Mr. Omar Romero, City Manager City of Penitas	City of Penitas TIRZ No. 1 Report No. 2018-25
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Penitas TIRZ No. 1 Report No. 2019-26
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Mercedes TIRZ No. 1 Report No. 2019-30
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Pharr TIRZ No. 2 Report No. 2019-34
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Pharr TIRZ No. 2 Report No. 2019-34
Mr. Roy Rodriguez, City Manager City of McAllen	McAllen TIRZ No. 1 (Tres Ladgos) Report No. 2019-35
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	November 2019 DTA Payment Request Report No. 2019-98
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Chapter 59 Asset Forfeiture Audit Report for FYE 8-31-2019 Audit No. 2019-72
The Hon. Ellie Torres, Commissioner Precinct No. 4	Edinburg Sanitation Program Cash Count Report No. 2019-82
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Inmate Trust Account Cash Count Report No. 2019-88
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	East Substation Cash Count Report No. 2019-90
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Elsa Health Clinic Cash Count Report No. 2019-554
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Pharr Health Clinic Cash Count Report No. 2019-555
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Edinburg Health Clinic Cash Count Report No. 2019-557
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Alamo Tax Office Cash Count Report No. 2019-565
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	San Juan Office Cash Count Report No. 2019-566
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Main Office Cash Count Report No. 2019-570
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Pharr Motor Vehicle Cash Count Report No. 2019-574
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Weslaco Motor Vehicle Cash Count Report No. 2019-575
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Edinburg Motor Vehicle Cash Count Report No. 2019-576
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Mission Motor Vehicle Cash Count Report No. 2019-579
Mr. Arnold K. Patrick, Director Community Supervision and Corrections Department	CSCD Cash Count Report No. 2019-582
Ms. Yvonne Ramon, Elections Administrator	Cash Count Report No. 2019-584
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Cash Count Report No. 2019-589

HIDALGO COUNTY DISTRICT JUDGES

The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Cash Count Report No. 2019-591
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Cash Count Report No. 2019-592

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

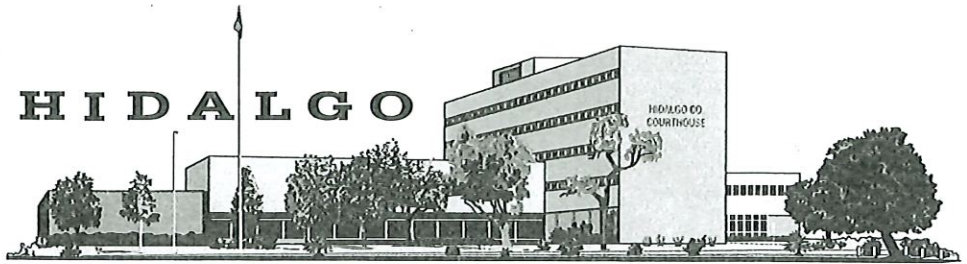
Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANKIAS JUDGE, 97TH D.C. J. R. "BOBBY" FLORES JUDGE, 119TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 215TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C. NOE GONZALEZ JUDGE, 376TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 381ST D.C. L. KENO VASQUEZ JUDGE, 388TH D.C. ISRAEL RAMON, JR. JUDGE, 435TH D.C. RENEE R. BETANCOURT JUDGE, 448TH D.C. YSMAEL D. FONSECA JUDGE, 464TH D.C.

COUNTY of HIDALGO



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

EDINBURG, TEXAS 78539

January 3, 2020

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

Re: Hidalgo County Tax Collected Reports for October 2019

Dear Mr. Villarreal:

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

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

Scope:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M.
SAGLETERRY
JUDGE, 92nd D.C.

FERNANDO
MANCIJAS
JUDGE, 91st D.C.

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

ROSE GUERRA
REYNA
JUDGE, 216th D.C.

MARLA
CUELLAR
JUDGE, 275th
D.C.

MARIO E. RAMIREZ,
JR.
JUDGE, 212nd D.C.

NOE
GONZALEZ
JUDGE, 319th
D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319th
D.C.

L. KENO
VASQUEZ
JUDGE, 311th D.C.

ISRAEL RAMON,
JR.
JUDGE, 419th D.C.

RENEE R.
BETANCOURT
JUDGE, 411th D.C.

YSMAEL D.
FONSECA
JUDGE, 414th D.C.

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

Conclusion:

Collections for the month of October 2019 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities totaled \$17,152,961.10. Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the accounting of collections requires improvement as noted in the following 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 total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations*. Deposits were short \$103.33 and over \$63.25. Significant cashier shortages are as follows:

Shortages:

- One cashier was short \$100.00 at the Mission Substation on October 7, 2019.

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

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

Observation No. 2:

We noted that collections for 3 days were transferred to the County Treasurer's Office 6 to 7 business days after the day the money was received.

Pursuant to Local Government Code §113.022, "A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received."

Failure to transfer collections in accordance with Local Government Code §113.022 prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may result in the inaccurate projection of County revenues.


Recommendation:

Management should ensure collections are transferred and remitted to the Treasurer's Office in accordance with Local Government Code §113.022.

Please provide a written management response for the observations noted above by January 17, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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, 266TH D.C.

MARLA CUELLAR
JUDGE, 375TH D.C.

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

NOE GONZALEZ
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JUDGE, 311TH D.C.

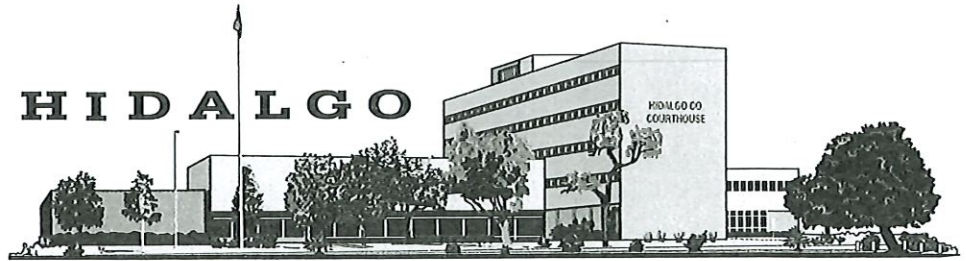
ISRAEL RAMON, JR.
JUDGE, 432ND D.C.

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

YSMAEL D. FONSECA
JUDGE, 414TH D.C.

COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

December 12, 2019

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

Re: Environmental Health Division Monthly Fees Report for September 2019 and October 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 September 2019 and October 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 September 2019 and October 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 215th D.C.

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

NOE GONZALEZ
JUDGE, 319th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319th D.C.

L. KENO VASQUEZ
JUDGE, 319th D.C.

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

RENEE R. BETANCOURT
JUDGE, 441st D.C.

YSMAEL D. FONSECA
JUDGE, 444th D.C.

Mr. Eduardo Olivarez
December 12, 2019
Page 2 of 2

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$44,425.00 and \$36,770.00, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 383RD D.C.

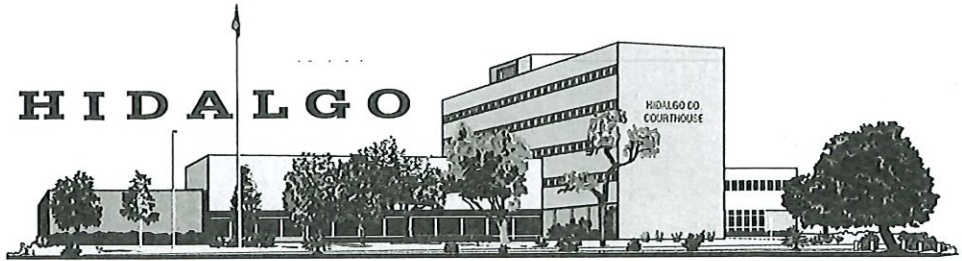
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JUDGE, 393RD D.C.

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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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December 12, 2019

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

Re: *Monthly Fees Report* for September 2019 and October 2019

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of September 2019 and October 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 September 2019 and October 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, 82ND D.C.

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OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. KENO VASQUEZ
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ISRAEL RAMON, JR.
JUDGE, 419TH D.C.

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

YSMAEL D. FONSECA
JUDGE, 444TH D.C.

Mr. Homero Garza
December 12, 2019
Page 2 of 2

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$9,775.00 and \$11,355.00, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

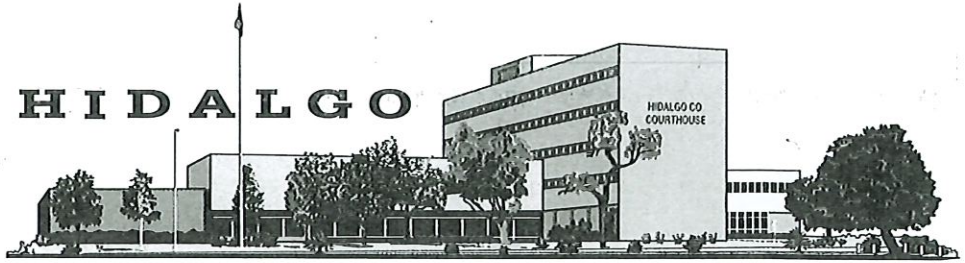
cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J.R. "BOBBY" FLORES JUDGE, 103 RD D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NDE GONZALEZ JUDGE, 310 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 311 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 432 ND D.C.	RENEE R. BETANCOURT JUDGE, 418 TH D.C.	YSMAEL D. FONSECA JUDGE, 414 TH D.C.
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

December 10, 2019

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

Re: *Monthly Fee Report* for September 2019 and October 2019

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Report* and supporting documentation for the month of September 2019 and October 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 September 2019 and October 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, 133RD D.C.

ROSE GUERRA REYNA
JUDGE, 255TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. KENO VASQUEZ
JUDGE, 311TH D.C.

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

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

YSMAEL D. FONSECA
JUDGE, 411TH D.C.

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$1,204.75 and \$1,014.75, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

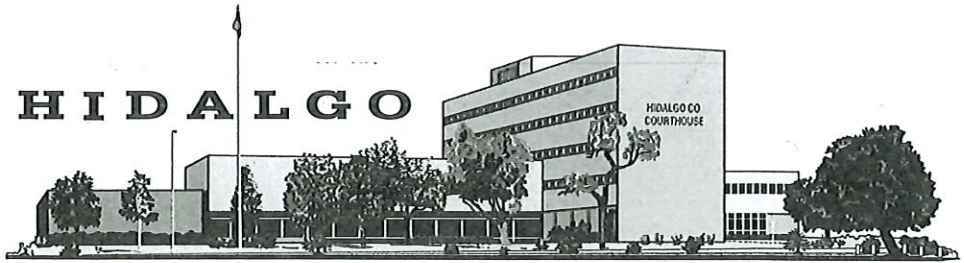
cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 111 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 RD D.C.	L. KENO VASQUEZ JUDGE, 383 RD D.C.	ISRAEL RAMON, JR. JUDGE, 435 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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COUNTY of HIDALGO

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

December 10, 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 September 2019 and October 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 September 2019 and October 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 September 2019 and October 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 H. SINGLETERRY
JUDGE, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 244TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 311TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 311TH D.C.

L. KENO VASQUEZ
JUDGE, 311TH D.C.

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

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

YSMAEL D. FONSECA
JUDGE, 444TH D.C.

The Honorable Celestino Avila

December 10, 2019

Page 2 of 2

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$1,400.00 and \$1,625.00, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. KENO VASQUEZ
JUDGE, 315TH D.C.

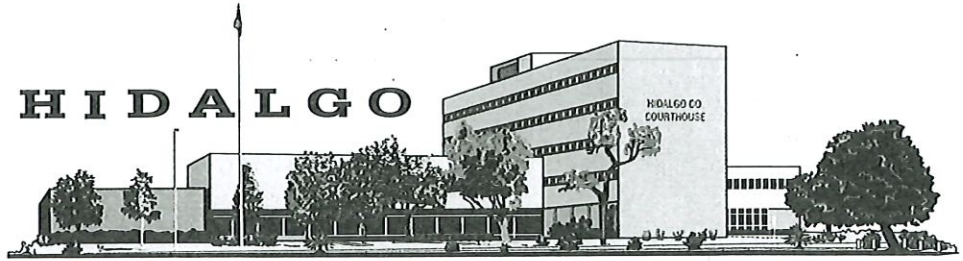
ISRAEL RAMON, JR.
JUDGE, 432ND D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 12, 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 September 2019 and October 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 September 2019 and October 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 September 2019 and October 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 193 RD D.C.	ROSE GUERRA REYNA JUDGE, 205 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 311 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 311 TH D.C.	L. KENO VASQUEZ JUDGE, 311 TH D.C.	ISRAEL RAMON, JR. JUDGE, 450 TH D.C.	RENEER. BETANCOURT JUDGE, 443 RD D.C.	YSMAEL D. FONSECA JUDGE, 414 TH D.C.
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Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$5,260.50 and \$11,670.50, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.

LETICIA LOPEZ
JUDGE, 383TH D.C.

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

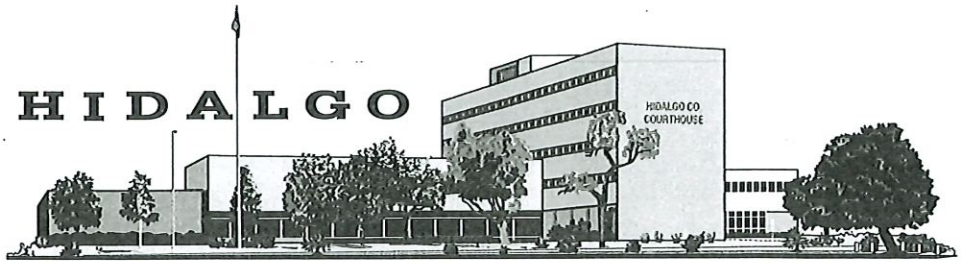
ISRAEL RAMON, JR.
JUDGE, 432ND D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 12, 2019

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

Re: *Monthly Fees Report* for September 2019 and October 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 September 2019 and October 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 September 2019 and October 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. SNOLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 133 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 316 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 445 TH D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$5,785.00 and \$39,719.50, 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 111 TH D.C.	ROSE GUERRA REYNA JUDGE, 205 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 RD D.C.	L. KENO VASQUEZ JUDGE, 381 TH D.C.	ISRAEL RAMON, JR. JUDGE, 437 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

December 10, 2019

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

Re: *Monthly Fees Report* for September 2019 and October 2019

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of September 2019 and October 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 September 2019 and October 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. SNOLETARY
JUDGE, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

L. KENO VASQUEZ
JUDGE, 391ST D.C.

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

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


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

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$9,150.50 and \$9,625.00, 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

fernando mancias
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 316th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319th D.C.

L. KENO VASQUEZ
JUDGE, 319th D.C.

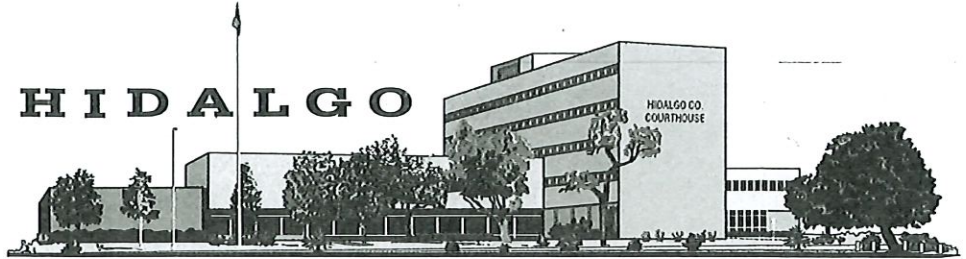
ISRAEL RAMON, JR.
JUDGE, 439th D.C.

RENEE R. BETANCOURT
JUDGE, 449th D.C.

YSMAEL D. FONSECA
JUDGE, 444th D.C.

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

December 10, 2019

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

Re: *Monthly Fees Report* for September 2019 and October 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 September 2019 and October 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 September 2019 and October 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.

HIDALGO COUNTY DISTRICT JUDGES

LUS M. SINGLETERRY
JUDGE, 2ND D.C.

FERNANDO MANCIAS
JUDGE, 3RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 24TH D.C.

MARLA CUELLAR
JUDGE, 25TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 31ST D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31ST D.C.

L. KENO VASQUEZ
JUDGE, 31ST D.C.

ISRAEL RAMON, JR.
JUDGE, 45TH D.C.

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

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

Honorable Daniel Marichalar
December 10, 2019
Page 2 of 2

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$825.00 and \$825.00, 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 Arcilia Duran, CPA
Hidalgo County Auditor

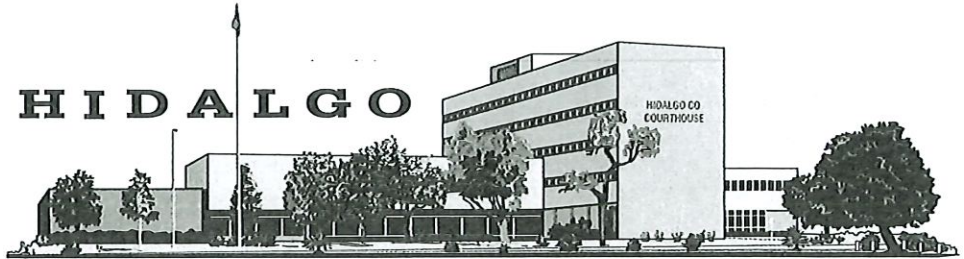
cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	YSMAEL D. FONSECA JUDGE, 484 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 12, 2019

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

Re: Sanitation Program *Monthly Fee Report* for September 2019 and October 2019

Dear Commissioner Cantu:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the month of September 2019 and October 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 September 2019 and October 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 H. SNGLETERRY
JUDGE, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

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

YSMAEL D. FONSECA
JUDGE, 444TH D.C.

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$7,250.00 and \$9,775.00, 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

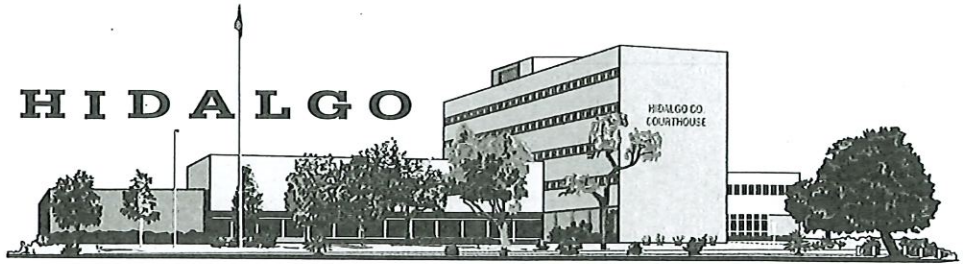
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 13, 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 September 2019

Dear Commissioner Flores:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 313TH D.C.

L. KENO VASQUEZ
JUDGE, 311TH D.C.

ISRAEL RAMON, JR.
JUDGE, 415TH D.C.

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

YSMAEL D. FONSECA
JUDGE, 414TH D.C.

Conclusion:

Collections for the month of September 2019 totaled \$29,650.00. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

The County Auditor's Office retrained Precinct 3 staff on November 19, 2019 regarding the cash handling guidelines, specifically the issues identified 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:

We noted that permit number 71310, 72208, and 72267 issued to user 13; permit number 71361 issued to user 14; and permit number 71315 issued to user 47 were out of sequence and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permits totaling \$125.00.

In addition, shortages and missing permits totaling \$1,235.00 (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 47 missing permits totaling \$1,175.00 issued between January 2016 and August 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 \$1,360.00 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." According to staff, the "Void Permit Log" was not properly completed due to an oversight.

In addition, 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

HIDALGO COUNTY DISTRICT JUDGES

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 September 18, 2019 and September 19, 2019 *Daily Close-out Reports* were not properly completed. The *Daily Close-out Reports* did not contain the check/money order numbers, the signature required in Section III, and the check/money order amount, 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 that discrepancies between actual cash collected and deposited amounts will not be uncovered in a timely manner.

Recommendation:

Management should ensure that the *Daily 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 December 27, 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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES



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

AUDITEE: Precinct 3 AUDIT NO.: _____

Sanitation Program
AUDIT: Monthly Fee Report for MANAGEMENT
September 2019 RESPONSE DUE: December 27, 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 \$1,360.00 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
September 2019 **MANAGEMENT
RESPONSE DUE:** December 27, 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 MANAGEMENT
Monthly Fee Report for RESPONSE DUE: December 27, 2019
September 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)

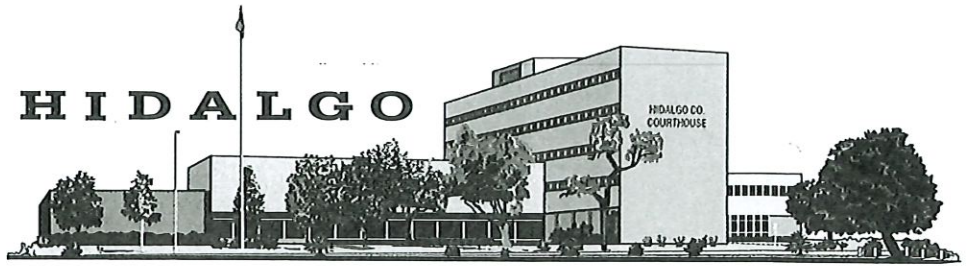
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

December 10, 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 September 2019 and October 2019

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of September 2019 and October 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 September 2019 and October 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, 115TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOÉ GONZALEZ
JUDGE, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318TH D.C.

L. KENO VASQUEZ
JUDGE, 319TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 441ST D.C.

YSMAEL D. FONSECA
JUDGE, 444TH D.C.

Conclusion:

Collections for the month of September 2019 and October 2019 totaled \$512.00 and \$1,808.00, respectively. 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 December 20, 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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES



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

AUDITEE: Anzalduas Park AUDIT NO.: _____
Monthly Fee Report for
AUDIT: September 2019 and MANAGEMENT
October 2019 RESPONSE DUE: December 20, 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):

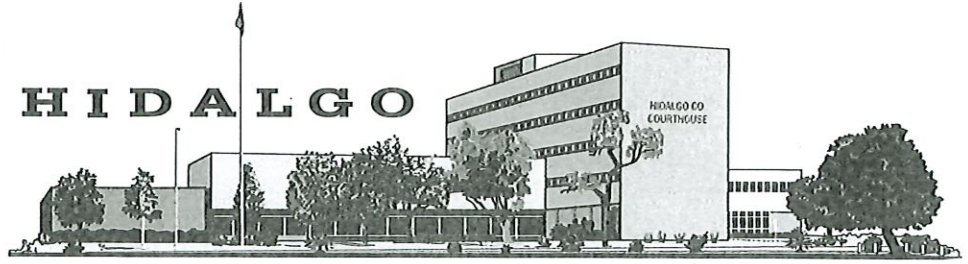
_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)
_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION
_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 3, 2020

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

Re: *Monthly Fees Report* for October 2019 and November 2019

Dear Ms. Ramon:

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

Scope:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	MARLA CUELLAR JUDGE, 21 st D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 32 nd D.C. OVERSEER	LETICIA LOPEZ JUDGE, 33 rd D.C.	L. KENO VASQUEZ JUDGE, 31 st D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.	YSMAEL D. FONSECA JUDGE, 44 th D.C.
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Ms. Yvonne Ramon
January 3, 2020
Page 2 of 2

Conclusion:

Collections for the month of October 2019 and November 2019 totaled \$167,289.98 and \$28,402.93, respectively. Based on the review, we concluded that fees were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO HANCIAS JUDGE, 83 RD D.C.	J. R. "BOESBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 312 ND D.C. OVERSEER	LETICIA LOPEZ JUDGE, 313 TH D.C.	L. KENO VASQUEZ JUDGE, 313 TH D.C.	ISRAEL RAMON, JR. JUDGE, 433 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 23, 2020

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

Re: *Monthly Fees Report* for December 2019

Dear Ms. Ramon:

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

Scope:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 131 st D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 215 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 th D.C.	NOE GONZALEZ JUDGE, 376 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 313 th D.C.	L. KENO VASQUEZ JUDGE, 311 th D.C.	ISRAEL RAMON, JR. JUDGE, 432 th D.C.	RENEE R. BETANCOURT JUDGE, 445 th D.C.	YSMAEL D. FONSECA JUDGE, 444 th D.C.
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Conclusion:

Collections for the month of December 2019 totaled \$334,70. Based on the review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvements 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 December 2019 *Monthly Report* was submitted to the County Auditor's Office nine days after the fifth day following the end of the month. According to Accounting Clerk, the report was not prepared timely since they were understaffed.

Pursuant to Local Government Code §114.001(b), "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 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 develop and implement formal monitoring procedures to ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide a written management response to the observations noted above by February 7, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

January 10, 2020

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

Re: Fee Account *Monthly Fees Report* for August 2019 and September 2019

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account *Monthly Fees Report* for August 2019 and September 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 August 2019 and September 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 to determine if proper fee amounts were collected and reported.
- Verified that procedures for voiding receipts were properly followed.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued per the Receipt Journal Report generated from *Odyssey*; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts were issued in sequential order.
- Verified that receipts and the *Monthly Fees Report* were properly completed.

Conclusion:

Collections for the months of August 2019 and September 2019 totaled \$22,927.27 and \$27,596.10, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 15th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 21st D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31st D.C.

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

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

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

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

The Honorable J.E "Eddie" Guerra
January 10, 2020
Page 2 of 2

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 313TH D.C.

L. KENO VASQUEZ
JUDGE, 311TH D.C.

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

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

YSMAEL D. FONSECA
JUDGE, 414TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 9, 2020

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

Re: "B" Account Financial Statements for September 2019

Dear Sheriff Guerra:

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

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

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

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

Respectfully,

A handwritten signature in cursive script that reads "Maria A. Duran".

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 19 th D.C.	J. R. "BOBBY" FLORES JUDGE, 191 st D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 nd D.C.	NOE GONZALEZ JUDGE, 376 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 th D.C.	L. KEND VAÑQUEZ JUDGE, 393 rd D.C.	ISRAEL RAMON, JR. JUDGE, 435 th D.C.	RENEE R. BETANCOURT JUDGE, 448 th D.C.	YSMAEL D. FONSECA JUDGE, 464 th D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 10, 2020

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 September 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 month of September 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 month of September 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, 1st D.C.

FERNANDO MANCIAS
JUDGE, 1st D.C.

J. R. "BOBBY" FLORES
JUDGE, 1st D.C.

ROSE GUERRA REYNA
JUDGE, 2nd D.C.

MARLA CUELLAR
JUDGE, 2nd D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 3rd D.C.

NOE GONZALEZ
JUDGE, 3rd D.C.

LETICIA LOPEZ
JUDGE, 3rd D.C.

L. KENO VASQUEZ
JUDGE, 3rd D.C.

ISRAEL RAMON, JR.
JUDGE, 4th D.C.

RENEE R. BETANCOURT
JUDGE, 4th D.C.

YSMAEL D. FONSECA
JUDGE, 4th D.C.

OVERSEER

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

Conclusion:

Collections for the month of September 2019 totaled \$69,100.76. 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,

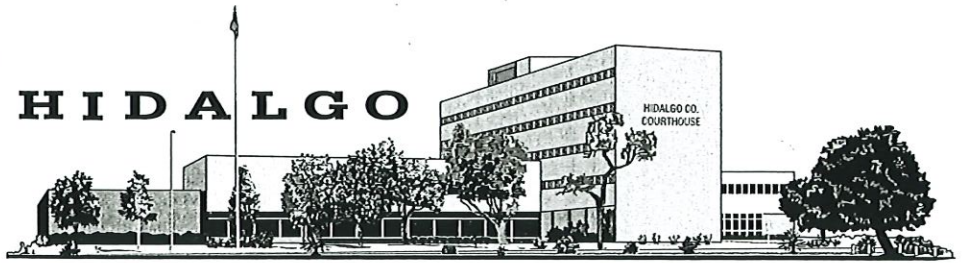


Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

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

January 3, 2020

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

Re: *Monthly Fines and Fees Report* for August 2019 and September 2019

Dear Judge Saenz:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERY
JUDGE, 12TH D.C.

FERNANDO MANCIAS
JUDGE, 8TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 24TH D.C.

MARLA CUELLAR
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

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

YSMAEL D. FONSECA
JUDGE, 46TH D.C.

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

Conclusion:

Collections for the month of August 2019 and September 2019 totaled \$71,712.45 and \$71,461.25, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 41 of 659 transactions in August and 24 of 655 transactions in September 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, we noted that adjustments for prior months have not been completed. The list of the adjustments was previously provided. According to the Court Coordinator, she will make time to the work on adjustments on Fridays.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

We noted that two cash bonds (see Exhibit B) posted on May 24, 2016 (1) and June 27, 2016 (1) by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. To date, the bond received on June 27, 2016 has not been forfeited. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

We noted that the August 2019 *Monthly Report* and the September 2019 *Monthly Report* were submitted to the County Auditor's Office 4 days and 3 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Reports* were not submitted on time due to 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 that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses for the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by January 17, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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

PBC

City: **WESLACO, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2019-04173</u> THRU <u>JP11-2019-04774</u>		$71,712.45$ $71,430.45$ X10-1
LESS: COST ON DEPOSIT			_____ X7
ADD: COST ON DEPOSIT LIQUIDATED			_____ X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$71,712.45$ X3 $71,430.45$
Less: Total amount of remittances to County Treasurer (From Part II)			$72,124.45$ X4 P
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			(412.00) X4-G (332.00) 21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>71,762.45</u>	
Add: Previous Month's Bond Overtransfer	<u>71,712.45</u>	BIV
<u>May 2016 & June 2016</u>	<u>412.00</u>	EX. BIV
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	$72,124.45$ P $71,762.45$ 21	

PREPARED BY: *Guillermo Jimenez*

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.

JUSTICE OF THE PEACE 9/5/19
 DATE

RECEIVED

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

SEP - 9 2019

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 09/16/2019 10/16/19

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

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

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

City: **WESLACO, TEXAS**
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	23,068.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	527.85
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (d)		1100-207-20-000-028-0-000	136.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	(1.50)
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,225.28
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	403.41
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,625.68
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	37.13
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	9.28
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	844.33
Motor Vehicle Adm. Fee (\$10-\$20) (Standard Fee for Exp. DL; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	80.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	832.00
Deferred Disposition		C.C.P. Art. 45.051	832.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)			
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	241.44
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-061-000-0-000	588.93
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	(31.99)
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scowflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,864.46
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	373.59
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	46.41
Juvenile Crime and Delinquency Fund (\$2.50, \$5.00)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	16,240.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	360.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,859.15
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,615.67
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,162.86
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	43.20
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	795.65
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	30.84
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
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	600.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	373.59
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	300.00
C.C.P. Art. 102.011				1100-207-20-000-019-0-000	1,855.29
ARREST / WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	35.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-342-10-060-001-0-000	263.62
ARREST / WARRANT / SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-291-000-0-000	5,798.99
Constable Fees:				1100-342-10-292-000-0-000	-
Precinct #1				1100-342-10-293-000-0-000	-
Precinct #2				1100-342-10-294-000-0-000	-
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	-
Precinct #5				1100-342-10-060-002-0-000	-
District Attorney Fees				1100-342-10-060-003-0-000	5.00
Tax Assessor Fraud Investigators Fees				1100-342-20-060-001-0-000	-
School District Arrest Fee				1100-207-30-000-003-0-000	-
Fire Marshal Fee				1100-202-00-000-007-0-000	2000
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-007-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	-
Due to Others				1100-202-00-061-019-0-000	-
Restitution		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-004-0-000	-
Failure to Appear- OmniBase (\$6)				1100-341-10-060-001-0-000	1,603.50
Delinquent Attorney Fee				1100-341-10-060-001-0-000	4,803.50
Justice Fees (Local Fees)					
Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	1,500.00		-
Eviction & Tenant Eviction Filing Fee (Foreable Entry & Detainer Court) (\$25)		LGC 118.121/118.122			-
Indiscript Fees (\$10)		LGC 118.121/118.123 (b)			-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	30.00		-
Copy Fees					-
Writ Filing Fee (\$5 per page)		LGC 118.121/118.123 (d)	245.00		-
Printing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	26.50		-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	2.00		-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)		1100-341-10-060-001-0-000	484.80
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	244.00
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-008-0-000	60.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)			-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **71,712.35**

Handwritten notes and initials on the right side of the table, including 'X1', 'X2', 'X3-A', 'X3', and 'X3-B'.

RECEIVED
SEP - 9 2019
HIDALGO COUNTY

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 09/16/2019

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

What happened to death certificate numbers 6824; 6825; 6842; and 6848?
What birth certificate number was assigned with receipt JP11-2019-04749?

Receipt	Cause #	Date	Charge	Offense Description	CCC	CHS	CHSP	CO	CONST1	CSS	DD	DISR	DPS	DPSR	IDRF	JCTF	JSF	LTF	MVF	SAF	SCOF	SIFC	SIFS	STF	SV50	TPDC	TPDS	TPWR	UTFC	WARR	WFCO	TOTAL	
Based on disposition date, TP \$25 should have been assessed. In addition, based on number of payments, LTF was under assessed by \$2.																																	
JP11-2019-04389	T06-2825G5	8/9/19	6/21/06	EXPIRED DRIVER'S LICENSE	4.60	0.34	0.12	69.10					0.57			0.46	0.46	0.23			20.00	0.07	0.39									5.76	102.10
Based on offense date, CSS \$0.15 and MVF \$0.10 should not have been assessed.																																	
JP11-2019-04357	T11-2011G5	8/8/19	4/4/11	ALLOW CHILD (4-14) TO RIDE NOT SECURED BY SAFETY BELT	40.00	3.00	1.00	12.50	0.15				5.00		2.00	4.00	4.00	2.00	0.10		20.00	0.60	5.40	30.00	12.50				3.00	50		195.25	
Based on offense type, MVF \$0.10 should have been assessed.																																	
JP11-2019-04658	T10-1718G5	8/26/19	2/24/10	UNLICENSED (WHEN NO DRIVER'S LICENSE)	40.00	3.00	1.00	2.00					5.00		2.00	4.00	4.00	2.00			20.00	0.60	5.40									89.00	
JP11-2019-04227	T10-4382G5	8/5/19	7/7/10	UNLICENSED (WHEN NO DRIVER'S LICENSE)	40.00	3.00	1.00	38.00					5.00		2.00	4.00	4.00	2.00			20.00	0.60	5.40						50			175.00	
JP11-2019-04541	13-108789-TR	8/19/19	4/20/13	UNLICENSED (WHEN NO DRIVER'S LICENSE)	40.00	3.00	1.00	66.00					5.00		2.00	4.00	4.00	2.00			20.00	0.60	5.40									153.00	
Based on number of payments, LTF over assessed by \$4.																																	
JP11-2019-04432	11-105305-TR	8/14/19	11/3/11	NO LIABILITY INSURANCE				90.00													20.00												110.00
Based on offense date, CSS \$0.15 and MVF \$0.10 should not have been assessed.																																	
JP11-2019-04649	11-105079-TR	8/26/19	10/16/11	UNRESTRAINED CHILD 4-14 YOA	40.00	3.00	1.00	12.55	0.15				5.00		2.00	4.00	4.00	2.00	0.10		20.00	0.60	5.40	30.00	12.55				3.00	50.0		195.35	
JP11-2019-04358	T15-4404G5	8/8/19	6/11/15	UNRESTRAINED CHILD	40.00	3.00	1.00	12.50	5	0.15					2.00	4.00	4.00	2.00	0.10		20.00	0.60	5.40	30.00	12.50	1.00	1.00	3.00	50			197.25	
Based on appear by date, SCOF \$20 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																	
JP11-2019-04483	T15-4702G5	8/16/19	7/4/15	UNLICENSED (WHEN NO DRIVER'S LICENSE)	40.00	3.00	1.00						5.00		2.00	4.00	4.00	2.00	0.10			0.60	5.40			1.00	1.00					69.10	
Supporting document scanned was a vehicle inspection report and not a copy of a registration renewed. In addition, Motion to Dismiss form was not scanned into case in Odyssey.																																	
JP11-2019-04556	TR19-7017-J11	8/20/19	8/6/19	Display Expired License Plate (#)								20																				20.00	
Based on offense type, STF \$30 and UTFC \$3 should not have been assessed.																																	
JP11-2019-04461	TR19-5494-J11	8/15/19	6/27/19	Device Disregard Barricade/Warning	40.00	3.00	1.00							5.00	2.00	4.00	4.00	2.00	0.10			0.60	5.40	30.00	1.00	1.00	3.00					102.10	
Based on offense type, MVF \$0.10 should have been assessed.																																	
JP11-2019-04464	TR19-6602-J11	8/15/19	7/30/19	Fail to Obtain TX DL w/in 90 days	40.00	3.00	1.00	66.00						5.00	2.00	4.00	4.00	2.00				0.60	5.40		1.00	1.00						135.00	
Parks & Wildlife Code: Sec.12.406. CLASS C PARKS AND WILDLIFE CODE MISDEMEANOR. An individual adjudged guilty of a Class C Parks and Wildlife Code misdemeanor shall be punished by a fine of not less than \$25 nor more than \$500.																																	
JP11-2019-04528	CRNT18-0952-J11	8/19/19	9/22/18	No Hunter Education Certificate (hunter education program)	40.00	3.00	1.00							2.00	4.00	4.00	2.00	2.00			20.00	0.60	5.40		1.00	1.00	5					89.00	
Motion to Dismiss forms were not scanned into case in Odyssey.																																	
JP11-2019-04278	TR19-5777-J11	8/6/19	7/5/19	EXPIRED LICENSE PLATE								20																				20.00	
JP11-2019-04698	TR19-6904-J11	8/28/19	8/9/19	EXPIRED LICENSE PLATE								20																					20.00
Supporting document scanned was a vehicle inspection and insurance but not a copy of registration renewal. In addition, Motion to Dismiss form was not scanned into case in Odyssey.																																	
JP11-2019-04581	TR19-6185-J11	8/21/19	7/18/19	EXPIRED LICENSE PLATE								20																					20.00

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

Receipt	Cause #	Date	Offense Description	CHS	CHSIP	CO	CSS	DD	DISR	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SAF	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	UTFC	WFCOT	TOTAL
Based on offense type, STF \$30 and UTFC \$3 should not have been assessed.																											
JP11-2019-04560	CRN171-0054-J11	8/20/19	1/30/17 Parked in a Handicapped Zone	3.00	1.00	84.00	-	-	-	-	-	-	4.00	-	2.00	-	5	20.00	-	-	30.00	-	-	-	3.00	-	152.00
Based on citation appear by date, SCOF \$20 should have been assessed.																											
JP11-2019-04188	TR19-2946-J11	8/1/19	3/30/19 above posted speed limit	40.00	3.00	1.00	-	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
Based on offense type, MVF \$0.10 should not have been assessed.																											
JP11-2019-04697	TR19-5886-J11	8/28/19	6/28/19 COMMUNICATION DEVICE	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04634	TR19-6038-J11	8/26/19	7/11/19 COMMUNICATION DEVICE	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04690	TR19-6971-J11	8/28/19	8/14/19 COMMUNICATION DEVICE	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
Please enter disposition date.																											
JP11-2019-04365	TR19-6079-J11	8/9/19	7/9/19 SIGNAL	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04351	TR19-6107-J11	8/8/19	7/14/19 SIGNAL	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04560	TR19-6585-J11	8/21/19	7/28/19 Driving While License Invalid -DL	40.00	3.00	1.00	65.90	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	-	-	-	1.00	1.00	-	135.00
JP11-2019-04619	TR19-5656G5	8/23/19	8/21/13 DISPLAY EXPIRED LICENSE PLATES	40.00	3.00	1.00	49.00	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	20.00	0.60	5.40	-	-	-	-	-	50.0	186.00
JP11-2019-04772	TR19-3759-J11	8/30/19	4/25/19 Driving While License Invalid -DL	-	-	-	103.0	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	50	155.00
JP11-2019-04243	TR18-6745-J11	8/5/19	10/30/18 Driver	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	20.00	0.60	5.40	30.00	-	1.00	1.00	3.00	-	122.00
JP11-2019-04302	TR19-4740-J11	8/16/19	6/5/19 Driver	40.00	3.00	1.00	-	-	0.1	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04348	TR18-4476-J11	8/8/19	7/6/18 above posted speed limit	39.30	2.95	0.98	-	-	-	4.90	1.97	3.93	3.93	2.00	0.10	-	-	19.65	0.59	5.31	29.48	-	0.98	0.98	2.95	-	120.00
JP11-2019-04626	TR18-6037-J11	8/23/19	9/25/18 above posted speed limit	32.64	2.45	0.82	-	-	-	4.08	1.63	3.26	3.25	2.00	0.08	-	-	16.32	0.49	4.41	24.48	-	0.82	0.82	2.45	-	100.00
JP11-2019-04305	TR19-3948-J11	8/16/19	5/4/19 above posted speed limit	40.00	3.00	1.00	-	-	20.0	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	122.10
JP11-2019-04198	TR19-4589-J11	8/2/19	5/31/19 above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04712	TR19-4730-J11	8/29/19	5/31/19 above posted speed limit	40.00	3.00	1.00	87.90	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	190.00
JP11-2019-04335	TR19-4941-J11	8/7/19	6/12/19 above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04239	TR19-5794-J11	8/5/19	7/7/19 above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04303	TR19-5854-J11	8/16/19	7/7/19 above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04701	TR19-5856-J11	8/29/19	7/7/19 above posted speed limit	40.00	3.00	1.00	51.00	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	153.10
JP11-2019-04407	TR19-5865-J11	8/9/19	7/5/19 above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04307	TR19-6677-J11	8/16/19	8/4/19 above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04326	TR19-6710-J11	8/7/19	7/9/19 above posted speed limit	40.00	3.00	1.00	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	0.60	5.40	30.00	-	1.00	1.00	3.00	-	102.10
JP11-2019-04696	TR19-6932-J11	8/28/19	8/12/19 above posted speed limit	29.17	2.19	0.73	-	-	-	3.65	1.46	2.92	2.92	2.00	0.05	-	-	-	0.44	3.94	21.88	-	0.73	0.73	2.19	-	75.00

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

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

City: **WESLACO, TX**
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2019-04775</u> THRU <u>JP11-2019-05388</u>				\$ <u>71,461.25</u> ^{X10-A}
LESS: COST ON DEPOSIT				-	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED				-	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				\$ <u>71,461.25</u>	X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)				<u>71,873.25</u>	(A) ✓
				71,461.25	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>\$ (412.00)</u>	X4-F
				<u>21</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>71,461.25</u>	B1 ✓
Add: Previous Month's Bond Overtransfer <u>May 2016 & June 2016</u>	<u>412.00</u>	Ex. B ✓
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	<u>71,873.25</u> (A)	
	<u>\$ 71,461.25</u>	

PREPARED BY: Kim Sotarta DATE: 10/8/19

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature] DATE: 10/17/2019 10/21/19 10/23/19
[Signature] JUSTICE OF THE PEACE DATE: 10/9/19

RECEIVED

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
 COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 03/2016

OCT 10 2019

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Invoiced/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	20,154.39
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (i)		1100-207-20-000-028-0-000	177.62
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	39.89
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,185.03
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	391.04
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,576.04
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	106.76
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	26.69
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	822.12
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL; Exp. Imp. Cert. Exp. Mr. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	20.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	901.00
Deferred Disposition		C.C.P. Art. 45.051	291.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	234.58
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-061-000-0-000	570.03
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	90.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,816.32
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	351.01
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	133.45
Juvenile Crime and Delinquency Fund (\$.25, \$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,777.37
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)	116	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	696.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,247.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,568.05
Support of Judiciary Fund (\$5.40)	13	LGC 133.105		1100-207-20-000-054-0-000	2,105.45
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	23.40
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	891.00
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	776.02
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022AGC		1100-207-20-000-061-0-000	29.59
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	29.89
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,160.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	351.01
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	116	GC 51.971 (a)		1100-207-20-000-076-0-000	580.00
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,858.68
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	1,863.68
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	36.38
Constable Fees:				1100-342-10-291-000-0-000	7,017.18
Precinct #1 HIDALGO COUNTY AUDITOR'S OFFICE				1100-342-10-292-000-0-000	(5.00)
Precinct #2 APPROVED BY: <i>DOOR 4A</i>				1100-342-10-293-000-0-000	-
Precinct #3 DATE: <i>10/17/2019 10/24/19</i>				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-003-0-000	5.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	171.00
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-061-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,980.75
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	2,900.00		
Small Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Foreable Entry & Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Contract Fees (\$5)		LGC 118.121/118.123 (c)	25.00		
Autopsy Fees					
Writ Filing Fee (\$5 per page)		LGC 118.121/118.123 (d)	30.00		
Doubling other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	25.75		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)(4)			
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	262.60
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	84.00
Registration of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	24.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 71,461.25

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

M X1; X2; X8; B1

X3

RECEIVED
OCT 1 0 2019

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

What happened to the birth certificate numbers 5112; 5113; 5117; 5125; and 5127:

Receipt	Cause #	Date	Offense Description	CCC	CHS	CHSIP	CO	CRF	CSS	DD	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	STF	STFC	STFS	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	TOTAL	
CONST1																																
WFCONST1																																
Based on the number of payments, LTF was under assessed by \$2. In addition, based by disposition date, TP \$25 should have been assessed.																																
JP11-2019-05315	T09-31276S	9/26/19	5/31/09 SIGN/DEVICE	-	-	-	-	175	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	50.00	245.00
JP11-2019-05197	T08-49396S	9/20/19	11/25/08 UNLICENSED	-	-	-	-	130	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	50.00	200.00	
JP11-2019-05196	T08-49386S	9/20/19	11/25/08 67 MPH/50 MPH	-	-	-	-	130	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	50.00	200.00	
Based on the offense type, MVF \$0.10 should have been assessed.																																
JP11-2019-04949	11-105224-TR	9/11/19	10/24/11 UNLICENSED	40.00	3.00	1.00	63.0	-	-	-	5	-	2.00	4.00	4.00	2	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	150.00
NO DRIVER'S LICENSE (WHEN																																
JP11-2019-05176	T11-75566S	9/20/19	11/25/11 UNLICENSED	40.00	3.00	1.00	68.0	-	-	-	5	-	2.00	4.00	4.00	2	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	155.00
NO DRIVER'S LICENSE (WHEN																																
JP11-2019-05021	T12-09670S	9/13/19	2/4/12 UNLICENSED	40.00	3.00	1.00	2.0	-	-	-	5	-	2.00	4.00	4.00	2	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	89.00
NO DRIVER'S LICENSE (WHEN																																
Based on the offense type, MVF \$0.10 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
JP11-2019-04792	TR19-6192-J11	9/9/19	7/19/19 AT ONCE TO PROPER AUTHORITIES	40.00	3.00	1.00	-	-	-	-	-	-	5.00	2.00	4.00	4.00	2	-	0.60	5.40	30.00	-	-	-	1.00	1.00	-	3.00	-	-	102.00	
FAIL TO REPORT NON-INJURY ACCIDENT																																
Based on citation "Open Container in Motor Vehicle-Passenger", MVF \$0.10 should not have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
JP11-2019-04951	CR13-4426S	9/11/19	3/5/13 OPEN CONTAINER OF ALCOHOL	40.00	3.00	1.00	-	-	-	-	5	-	2.00	4.00	4.00	2	0.10	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	50	137.10
Based on the appear by date, SCOF \$20 should have been assessed. Based in offense date, CSS \$0.15 should not have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
JP11-2019-05130	T11-69556S	9/18/19	11/5/11 SAFETY SEAT CHILD PASS, CHILD <8	40.00	3.00	1.00	-	-	-	-	5	-	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	-	-	-	-	-	3.00	-	-	100.25	
Based on the appear by date, SCOF \$20 should have been assessed. Based on offense date, TPDS \$1 and TPDC \$1 should not have been assessed.																																
JP11-2019-05266	TR19-6358-J11	9/25/19	10/9/13 posted speed limit	40.00	3.00	1.00	36.0	-	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	-	1.00	1.00	-	3.00	-	-	138.10	
Speeding 10 percent or more above																																
WARr was over assessed by \$50. CPF \$50 should have been assessed.																																
JP11-2019-05336	T15-15626S	9/27/19	2/21/15 EXPIRED DRIVER'S LICENSE	-	-	-	-	130	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	2.5	10	-	12.5	-	100	257.00		
Based on the appear by date, SCOF \$20 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
JP11-2019-04830	TR18-5909-J11	9/5/19	9/19/18 not CDL(#)	39.90	3.00	1.00	-	-	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	20.00	0.60	5.40	-	-	1.00	1.00	-	-	-	-	-	89.00	
No Drivers License - When Unlicensed																																
Based on appear by date SCOF \$20 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
JP11-2019-04842	TR19-3940-J11	9/5/19	5/2/19 not CDL(#)	40.00	3.00	1.00	19.9	-	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	89.00	
No Drivers License - When Unlicensed																																
Based on citation "Open Container in Motor Vehicle-Driver", MVF \$0.10 should have been assessed. Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
JP11-2019-04941	CRNT19-0337-J11	9/10/19	9/7/19 Open Container in Vehicle	40.00	3.00	1.00	-	-	-	-	-	-	5.00	2.00	4.00	4.00	2	-	0.60	5.40	-	-	-	-	1.00	1.00	-	-	-	-	69.00	
Based on offense type, STF \$30 and UTFC \$3 should not have been assessed.																																
JP11-2019-05311	TR19-7605-J11	9/26/19	7/17/19 Roadway	40.00	3.00	1.00	66.9	-	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	-	1.00	1.00	-	3.00	-	-	169.00	
Operate All Terrain Vehicle on Public																																

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

Receipt	Cause #	Date	Offense Description	CCC	CHS	CHSIP	CO	CRF	CSS	DD	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	STF	STFC	STFS	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	TOTAL	
Based on offense type, STF \$30, UTFC \$3, and MVF \$0.10 should not have been assessed.																																
Lack of Required Tiedowns/No Headerboard or Blocking Device/Torn or Loose Tiedowns(s)																																
JP11-2019-05255	TR19-7571-J11	9/24/19	8/26/19	40.00	3.00	1.00	-	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	-	-	-	1.00	1.00	-	3.00	-	-	102.10
Based on offense date, STFC \$2 and STFS \$48 should not have been assessed. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions.																																
JP11-2019-05369	TR19-7401-J11	9/30/19	8/30/19	40.00	3.00	1.00	-	-	-	63	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	2	48	-	-	1.00	1.00	-	3.00	-	-	215.10
JP11-2019-05300	TR19-7413-J11	9/26/19	8/31/19	40.00	3.00	1.00	99.0	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	2	48	-	-	1.00	1.00	-	3.00	-	-	191.10
Based on offense date, STF \$30 should have been assessed. In addition, based on offense date, STFC \$2 and STFS \$48 should not have been assessed.																																
JP11-2019-05387	TR19-7409-J11	9/30/19	8/30/19	40.00	3.00	1.00	75.0	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	-	2	48	-	-	1.00	1.00	-	3.00	-	-	197.10
Based on the offense type, MVF \$0.10 should not have been assessed.																																
USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING																																
JP11-2019-05107	TR19-7303-J11	9/18/19	8/18/19	40.00	3.00	1.00	99.0	-	-	-	-	5.00	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	-	-	-	1.00	1.00	-	3.00	-	-	201.10
Please enter disposition date.																																
JP11-2019-05191	TR17-5708-J11	9/20/19	9/12/17	40.00	3.00	1.00	12.5	-	-	-	-	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	50.00	-	197.10
SAFETY SEAT SYS, CHILD PASS, CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED																																
JP11-2019-04886	TR19-2729-J11	9/16/19	3/18/19	24.22	1.82	0.61	-	-	-	-	-	3.03	1.21	2.42	2.42	2	0.06	12.11	0.34	3.27	18.17	-	-	-	-	0.61	0.61	-	1.82	30.28	-	105.00
SAFETY SEAT SYS, CHILD PASS, CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED																																
JP11-2019-04882	TR18-5970-J11	9/16/19	9/23/18	23.52	1.76	0.59	-	-	-	-	-	2.94	1.18	2.35	2.35	2	0.06	11.76	0.35	3.17	17.64	-	-	-	-	0.59	0.59	-	1.76	29.39	-	102.00
Speeding 10 percent or more above																																
JP11-2019-04783	TR19-7466-J11	9/3/19	8/26/19	40.00	3.00	1.00	-	5	-	-	-	-	2.00	4.00	4.00	2	0.10	-	0.60	5.40	30.00	-	-	-	-	1.00	1.00	-	3.00	-	-	168.10
Speeding 10 percent or more above																																

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of September 30, 2019

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019 and September 2019
Observation No. 1	<p>We noted that 41 of 659 and 24 of 655 transactions contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered in Odyssey. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (4), March 2015 (114), April 2015 (51), May 2015 (1), July 2015 (47), August 2015 (14), September 2015 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), March 2017 (1), April 2017 (9), May 2017 (2), June 2017 (9), July 2017 (8), August 2017 (8), September 2017 (13), December 2017 (1), February 2018 (33), April 2018 (9), December 2018 (25), and July 2019 (32) are pending to be completed.</p>
Recommendation No. 1	<p>Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

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

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August 2019 and September 2019
Observation No. 3	We noted that 2 cash bonds (see Exhibit B) posted on May 24, 2016 (1) and June 27, 2016 (1) by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation No. 3	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The 2 cash bonds are liquidated as soon as possible.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

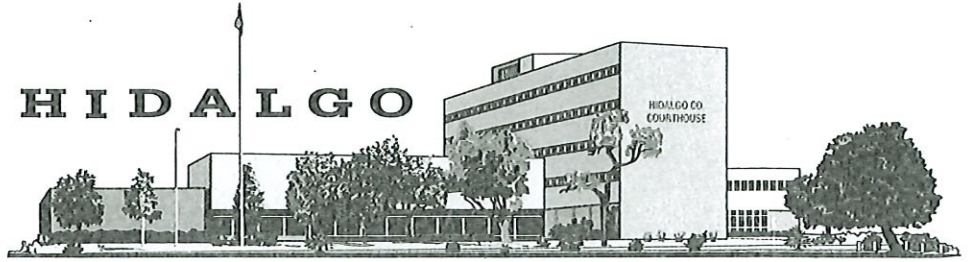
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 3, 2020

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUS M. SNGLETERRY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 131TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 273RD D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 383RD D.C. L. KENO VASQUEZ JUDGE, 391TH D.C. ISRAEL RAMON, JR. JUDGE, 402ND D.C. RENEER. BETANCOURT JUDGE, 449TH D.C. YSMAEL D. FONSECA JUDGE, 447TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- 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 September 2019 totaled \$41,596.05. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 10 of 464 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) and the adjustments were completed. In addition, we noted that adjustments for prior months have not been completed. The list of adjustments was previously provided. According to staff, there is insufficient time to verify that fines, fees, and court costs are applied correctly prior to receiving 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:

We noted that the September 2019 *Monthly Report* was submitted to the County Auditor's Office 9 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.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Recommendation:

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

Observation No. 3:

We randomly selected 8 of 62 *Scofflaw Release Forms* for the month of September 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Forms* were signed for defendants who did not pay their outstanding balance in full, but were instead placed on a payment plan.
2. The outstanding balance noted on the *Scofflaw Release Form* did not agree to the amount in *Odyssey*.
3. The payment type, Official County receipt, and/or case disposition/status on the *Scofflaw Release Forms* were not consistently filled out.
4. If the Justice of the Peace exercised his discretion to reduce the outstanding fine, the new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* as approval of the change.
5. The "motion/order to dismiss" form was not attached to *Odyssey*.

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

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

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

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

Recommendation:

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

Please provide written management responses to the observations noted above and action plan for observations 1 using the attached Action Plan Form by January 17, 2020.

HIDALGO COUNTY DISTRICT JUDGES

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

Respectfully,



Maria Arcilia Duran, CPA,
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 302 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO VASQUEZ JUDGE, 319 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: September-19

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2019-03776</u> through <u>JP12-2019-04224</u>	\$	41,596.05 ✓ 41,489.05 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)			41,596.05 x3 ✓ \$ 41,489.05
Less: Total amount of remittances to County Treasurer (From Part II)			\$ 41,596.05 (x) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			\$ 0.00 (-107.00) ✓ 21 x7-a4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 41,596.05	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$ 0.00 ✓	
Total Remittances Made to County Treasurer		
	\$ 41,596.05 (x) ✓ 21	

PREPARED BY: Jan J. Cardenas DATE: 10-15-19

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: 10-21-2019
11/22/19

[Signature]
JUSTICE OF THE PEACE

10-15-19
DATE

2019 OCT 16 AM 10:59

HIDALGO COUNTY AUDITOR'S OFFICE

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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

PBC

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 7143.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	7,102.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	904.40
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(0.05)
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	664.40
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	215.60
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	880.43
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	134.40
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	33.60
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	476.98
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.005, 521.026, 502.407		1100-341-10-050-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	228.36
Deferred Disposition		C.C.P. Art. 45.051	129.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	98.46		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	129.57
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	417.42
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	50.00
Failure to Appear (\$4)		TC 706.005/TC 706.007(d)(2)		1100-341-10-050-012-0-000	47.38
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1542.73
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	195.31
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	168.00
Juvenile Crime and Delinquency Fund (\$0.25, \$0.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.98
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	23.07
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	8752.69
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	69.22
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.23
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.64
Indigent Legal Services Fee-JP (\$6)	183	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,098.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4120.91
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	803.35
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1164.94
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	430.49
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	47.50
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	236.89
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,830.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	195.31
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	183	GC 51.971 (a)		1100-207-20-000-076-0-000	915.00
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1075.93
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	45.00
P.K.W.L. (\$3, \$5, \$35, \$50)					
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131		1100-342-10-060-001-0-000	21.03
Sheriff Fees:				1100-342-10-291-000-0-000	2729.71
Constable Fees:				1100-342-10-292-000-0-000	-
Precinct #1				1100-342-10-293-000-0-000	-
Precinct #2				1100-342-10-294-000-0-000	-
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	-
Precinct #5				1100-342-10-060-002-0-000	0.00
District Attorney Fees				1100-342-10-060-003-0-000	5.00
Tax Assessor Fraud Investigators				1100-342-10-060-001-0-000	-
School District Arrest Fee					
Fire Marshal Fee					
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	46.10
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	71.07
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	4,630.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	4,575.00		
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)	15.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)(4)	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(g)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-21-19

10/21/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 41,489.05

41596.05

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

Receipt	Cause #	Date	Offense	Charge	Offense Description	CCC	CHS	CHS/P	CO	DPS	DSCR	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARR	Received Amount
Based on offense, MVF should be assessed.																																
JP12-2019-03976	TR10-	9/16/2019	12-	0981112	2/18/2010 UNLICENSED	40	3	1	-	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	50	137
NO DRIVER'S LICENSE (WHEN UNLICENSED)																																
JP12-2019-03856	TR	9/6/2019	12-	107031-	7/14/2012 UNLICENSED	40	3	1	66	-	-	2	4	4	2	-	4	20	6	20	0.6	5.4	5	-	-	-	-	-	-	-	-	183
NO DRIVER'S LICENSE (WHEN UNLICENSED)																																
JP12-2019-04025	TR	9/16/2019	12-	107835-	12/6/2012 UNLICENSED	40	3	1	-	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	87
NO DRIVER'S LICENSE (WHEN UNLICENSED)																																
Based on offense, MVF should NOT be assessed.																																
JP12-2019-03912	TR	9/11/2019	12-	106204-	2/9/2012 NO SAFETY BELT	33.79	2.53	0.84	-	4.22	-	1.69	3.38	3.38	2	0.08	3.38	16.89	5.07	16.89	0.53	4.56	-	25.34	2.5	10	-	12.5	2.53	-	152.1	
Based on disposition date, time payment should be assessed.																																
JP12-2019-04095	TR18-	9/20/2019	12-	4462-112	9/23/2018 FAIL TO CONTROL SPEED (#)	40	3	1	203	-	5	2.00	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	-	-	1	1	-	3	325.1	
Based on the driver safety course fee, county fine should NOT be assessed.																																
JP12-2019-03891	TR19-	9/10/2019	12-	3851-112	7/11/2019 above posted speed limit	40	3	1	30	-	5	10	2	4	2	0.1	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	3	112.1	
Speeding 10 percent or more above posted speed limit																																
JP12-2019-03850	TR19-	9/16/2019	12-	3819-112	7/15/2019 above posted speed limit	40	3	1	30	-	5	10	2	4	2	0.1	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	3	112.1	
Speeding 10 percent or more above posted speed limit																																
JP12-2019-03935	TR19-	9/15/2019	12-	3536-112	8/13/2019 above posted speed limit	40	3	1	20	-	5	10	2	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	132.1	
Speeding 10 percent or more above posted speed limit																																
JP12-2019-03983	TR19-	9/16/2019	12-	3605-112	8/14/2019 above posted speed limit	40	3	1	20	-	5	10	2	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	3	132.1	
Speeding 10 percent or more above posted speed limit																																
JP12-2019-04208	TR19-	9/30/2019	12-	3990-112	8/28/2019 above posted speed limit	40	3	1	50	-	5	10	2	4	2	0.1	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	3	132.1	
Speeding 10 percent or more above posted speed limit																																

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for September 2019- J.P. Pct. 1, PL. 2
Observation No. 1	We noted that 10 of 464 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) and the adjustments were completed. In addition, we noted that adjustments for prior months have not been completed. The list of adjustments was previously provided.
Recommendation #	<p>Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

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

January 23, 2020

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 Reports* for October 2019 through December 2019

Dear Judge Contreras:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the months of October 2019 through December 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 months of October 2019 through December 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

J.R. "BOBBY" FLORES
JUDGE, 19th D.C.

ROSE GUERRA REYNA
JUDGE, 24th D.C.

MARLA CUELLAR
JUDGE, 25th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 33rd D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 39th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

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

YSMAEL D. FONSECA
JUDGE, 46th D.C.

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

Conclusion:

Collections for the months of October 2019 through December 2019 totaled \$93,109.01, \$76,673.30, and \$70,323.37, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following 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 21 of 1,979 transactions during the months of October 2019 through December 2019 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, we noted that adjustments for prior months have not been completed. The list of adjustments were previously provided. 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 prior 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.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

We noted that a mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log is not prepared due to limited staff and time.

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

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

Recommendation:

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

Observation No. 3:

We noted that the October 2019 through December 2019 *Monthly Reports* were submitted to the County Auditor's Office 2, 5, and 8 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Reports* were submitted late due to being short-handed and a heavy workload.

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

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

Recommendation:

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

Please provide written management responses to the observations noted above and action plans for observations 1 and 2 using the attached Action Plan Forms by February 7, 2020.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-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) <u>2019-08777</u>	JP21- 2018-07027	THRU	<u>2019-09325</u>	JP21- 2018-00401	\$	70,323.37 ✓	
Sheriff's "D" Report	(Receipt #'s)		THRU					<i>x9-a1</i>
LESS: COST ON DEPOSIT							<u>0.00</u>	<i>x7 ✓</i>
ADD: COST ON DEPOSIT LIQUIDATED							<u>0.00</u>	<i>x7 ✓</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)						\$	<u>70,323.37</u>	<i>x3 ✓</i>
Less: Total amount of remittances to County Treasurer (From Part II)							<u>70,323.37</u>	<i>(A) ✓</i>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)						\$	<u>(0.00)</u>	<i>x4-a3 ✓</i>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 70,323.37	<i>B1 ✓</i>
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ 70,323.37	<i>(A) ✓</i>

PREPARED BY: MELISSA DE LA CRUZ *MD*

DATE: 1/10/2020

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: 1-17-2020

Bobby Contreras
JUSTICE OF THE PEACE

1/10/2020
DATE

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

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

City: **PHARR, TEXAS**
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	\$ 24,141.10
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 (f)		1100-207-20-000-028-0-000	62.50 102.50
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	721.46
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	239.50
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	961.96
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	478.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum 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	140.00
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	92.00
Deferred Disposition		C.C.P. Art. 45.051	\$ 42.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 50.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	143.69
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	328.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	100.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	4.00
Scowflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,146.75
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	229.15
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,619.66
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 Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP (\$6)	266	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,596.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,840.15
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	957.96
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,291.27
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		1100-207-20-000-039-0-000	477.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.95
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	20.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,660.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	229.15
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	266	GC 51.971 (b)		1100-207-20-000-076-0-000	1,330.00
ARREST /WARRANT FEES: STATE					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,131.70
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	35.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	400.00
Precinct #2				1100-342-10-292-000-0-000	5,825.00
Precinct #3				1100-342-10-293-000-0-000	675.00
Precinct #4				1100-342-10-294-000-0-000	275.00
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	31.90
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	6.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	2,855.02
1100-341-10-060-001-0-000					6,845.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	\$ -		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	6,650.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee (\$10)		LGC 118.121/118.123 (b)	30.00		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	140.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 70,323.37

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: Jan 17 2020
UT 1/22/20
P/23/2020

AP X1, X2
X2

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

Receipt	Cause #	Date	Offense	Charge Offense Description	CCC	CHS	CHSJP	CO	DEL	DPS	DPSr	DSCR	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	STFC	STFS	TPDC	TPDS	UTFC	WFCO	Received	
				Pursuant to Attorney General Opinion GA-0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines.																									
JP21-2019-	CR-4492-																												
09213	11-21	12/20/2019	7/13/2011	TIRES-FLAT	18.71	1.4	0.47	100	30.89	2.34	-	-	0.94	1.87	1.87	-	0.05	9.35	0.28	2.53	14.03	-	-	-	-	-	1.4	-	186.13
JP21-2019-	CR-6269-																												
09212	11-21	12/20/2019	11/2/2011	BRAKE HOSE AIR LEAK	18.71	1.4	0.47	100	30.89	2.34	-	-	0.94	1.87	1.87	-	0.05	9.35	0.28	2.53	14.03	-	-	-	-	-	1.4	-	186.13
JP21-2019-	CR-0227-																												
09211	12-21	12/20/2019	1/5/2012	LOSS	18.71	1.4	0.47	100	30.89	2.34	-	-	0.94	1.87	1.87	-	0.05	9.35	0.28	2.53	14.03	-	-	-	-	-	1.4	-	186.13
JP21-2019-	CR-2253-																												
09214	12-21	12/20/2019	6/5/2012	TREAD/SIDEWALL	18.71	1.4	0.47	100	30.89	2.34	-	-	0.94	1.87	1.87	-	0.05	9.35	0.28	2.53	14.03	-	-	-	-	-	1.4	-	186.13
JP21-2019-	CR-0930-																												
09210	13-21	12/20/2019	2/19/2013	UNAPPROVED WINDOW TINT	18.71	1.4	0.47	100	30.89	2.34	-	-	0.94	1.87	1.87	-	0.05	9.35	0.28	2.53	14.03	-	-	-	-	-	1.4	-	186.13
JP21-2019-	CRNT19-																												
08813	0130-J21	12/2/2019	9/5/2019	Public Intoxication	-	-	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69

Based on the driver safety course taken, county fine should NOT be assessed; however, DD can be assessed.

JP21-2019- TR19- Ride, Not Secured by Safety
 08868 6787-J21 12/3/2019 11/11/2019 Belt - Driver

40	3	1	0.1	-	-	5	10	2	4	4	2	-	-	0.5	5.4	-	2	48	1	1	3	-	-	-	-	-	-	-	132.1
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Delinquent was under assessed \$0.02.

JP21-2019- CR-2685- SPEEDING [EXCEED PRIMA
 08900 10-21 12/4/2019 5/13/2010 MPH FACIE LIMIT) - 46 MPH/30

40	3	1	98.1	80.43	5	-	-	2	4	4	2	0.1	20	0.5	5.4	30	-	-	-	-	3	-	-	-	-	-	-	-	348.63
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ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for October 2019, November 2019, and December 2019- J.P. Pct. 2, PL. 1
Observation No. 1	<p>We noted that 21 of 1,979 transactions during the months of October 2019 through December 2019 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, we noted that adjustments for prior months have not been completed. The list of adjustments were previously provided. 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 prior adjustments could not be completed.</p>
Recommendation #	<p>Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

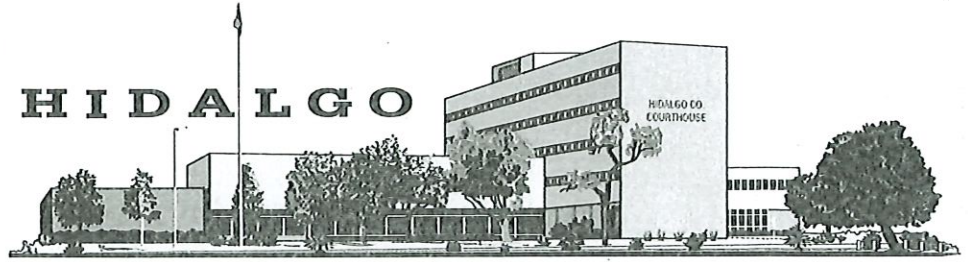
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				

Dept. Head/Elected Official Signature

Date

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

January 3, 2020

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Re: *Monthly Fines and Fees Report* for August 2019 and September 2019

Dear Judge Muñoz:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SVOLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 131ST D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 271ST D.C. MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C. NOE GONZALEZ JUDGE, 376TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 313TH D.C. L. KENO VASQUEZ JUDGE, 351ST D.C. ISRAEL RAMON, JR. JUDGE, 412TH D.C. RENEE R. BETANCOURT JUDGE, 414TH D.C. YSMAEL D. FONSECA JUDGE, 441ST D.C.

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

Conclusion:

Collections for the month of August 2019 and September 2019 totaled \$149,348.05 and \$165,092.69, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following 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 11 of 923 transactions in August and 26 of 997 transactions in September 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, we noted that prior months adjustments have not been completed. The list of adjustments was previously provided. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload and limited number of staff the adjustments cannot be completed in a timely manner; however, the Court Coordinator is periodically working on the adjustments.

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

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

Recommendation:

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

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

Observation No. 2:

We noted that 1 cash bond (Exhibit B) posted on October 4, 2016 by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bond has not been forfeited due to programming errors in *Odyssey*.

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

Recommendation:

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

Please provide written management responses and action plans for observations 1 and 2 using the attached Action Plan Forms by January 17, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

PBL

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	-2019-07113 JP22-07113-2019	THRU	-2019-08012 JP22-08012-122		\$ 149,348.05 ✓ x9-a1
LESS: COST ON DEPOSIT				0.00	x3 ✓	
ADD: COST ON DEPOSIT LIQUIDATED				0.00	x7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>\$ 149,348.05</u>	x3 ✓	
Less: Total amount of remittances to County Treasurer (From Part II)				<u>\$ 149,698.05</u>	ⓐ	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>(350.00)</u> 81	0.05	x4-a8

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 149,348.00	149,348.05 ✓ B1
Add: Previous Month's Bond Overtransfer <u>Oct 2016</u>	50.00	Ex.B ✓
Add: HCSO Monthly "D" Collections Report <u>July 2016</u>	300.00	50.00 x4-b ✓
Total Remittances Made to the County Treasurer		\$ 149,698.05 ⓐ 149,348.00 81

PREPARED BY: Jaime J. Munoz

DATE: 9.4-19

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 10.2.2019
at 10/10/19

JUSTICE OF THE PEACE

JAIME J. MUNOZ
PRCT. 2 PL. 2

HIDALGO COUNTY, TEXAS

DATE: 9.4-19

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

PRC

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, FC 12.23		1200-351-10-064-000-0-000	\$ 50,725.72
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	562.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.505 (a)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,705.45
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	563.49
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,269.94
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,140.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. DL, Exp Top Curt, Exp 1st Reg)		TRC Sec 548.005, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-003-0-000	1,861.49
Deferred Disposition		C.C.P. Art. 45.051	1,793.21		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	68.28		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	338.09
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	934.45
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	28.00
Scowflaw Fee (\$20)		TRC 502.010(e)		1100-341-10-140-049-0-000	3,156.93
Traucancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	553.48
Traucancy Court Cost (\$30)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES: Expansion fee					
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. 415.032		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (e) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	22,670.29
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (4)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$6)	302	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,812.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,344.48
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,253.94
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,040.80
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,124.95
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	41.53
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	140.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,020.00
Traucancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	557.48
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	302	GC 51.971 (a)		1100-207-20-000-076-0-000	1,510.00
ARREST / WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,582.41
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
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST / WARRANT / SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:		LGC 118.131		1100-342-10-060-001-0-000	75.00
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	22,820.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5.00
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	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	75.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	201.50
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-064-019-0-000	42.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,343.88
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	7,550.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	45.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document (\$1 1st pg., 25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each addtl' pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 149,348.05

**AUDITED BY: THE HIDALGO
COUNTY AUDITORS OFFICE
DATE: *10-2-2019***

Schedule of Adjustments for the Month Ended August 31, 2019

Receipt Cause #	Date	Offense Date	Charge	Offense Description	CCC	CHS	CHSJP	CO	CRF	CSFSZ	DEL	DPS	DPSR	DSCR	IDRF	JCTF	JSF	LTF	MVF	SAF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	TXFI	UTFC	WARF	WFPREC	Received Amount
22-2019-0952	2	8/29/2019	5/2/2011	SAFETY BELT PASSENGER NOT SECURED BY A PASSENGER	40	3	1	50	-	-	66.03	5	-	-	2	4	4	2	0.1	-	20	0.6	5.4	30	-	-	-	3	-	50	286.13
22-2019-0952	2	8/8/2019	6/24/2011	UNLICENSED NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	90.9	5	-	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	50	393.9	
22-2019-0542	2	8/19/2019	2/5/2014	UNLICENSED NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	-	46.53	5	-	-	2	4	4	2	0.1	-	20	0.6	5.4	-	2	-	-	-	-	201.63	
22-2019-0543	2	8/19/2019	2/5/2014	EXCEED PRIMA FACIE SPEEDING (EXCEED PRIMA FACIE LIMIT) - 73 MPH/60 MPH	40	3	1	39	-	-	48.33	5	-	-	2	4	4	2	0.1	-	20	0.6	5.4	30	2	-	3	-	-	209.43	
22-2019-0925	J22	8/29/2019	10/27/2014	Bad Check Issuance of a Bad Check	-	-	-	108.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	158.07		
22-2019-0906	J22	8/12/2019	12/31/2017	above posted speed limit Speeding 10 percent or more	-	-	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51		
22-2019-0786	J22	8/23/2019	6/5/2019	UNDER 545.412(A) SAFETY BELT, CHILD, REQUIRED TO BE SECURED BY: 17 AND NOT REQUIRED TO BE SECURED	40	3	1	50	-	-	-	-	5	-	2	4	4	2	-	-	-	0.6	5.4	30	1	1	-	3	-	152	
22-2019-07386	J22	8/13/2019	6/13/2019	Device in a School Zone Using Wireless Communication	40	3	1	200	-	25	-	-	-	-	2	4	4	2	0.1	5	-	0.6	5.4	30	1	1	-	3	-	327.1	
22-2019-07951	J22	8/29/2019	6/14/2019	Vehicle Passed Stationary Emergency	39.27	2.95	0.98	-	-	-	-	-	4.91	9.82	1.95	3.93	3.93	4	0.1	-	-	0.59	5.3	29.46	0.98	2.95	-	-	112.1		
22-2019-07513	J22	8/19/2019	12/21/2018	RESPONSIBILITY (#) FAIL TO MAINTAIN FINANCIAL	40	3	1	175.8	-	-	79.2	5	-	-	2	4	4	2	-	-	20	0.6	5.4	-	1	1	-	-	-	344	
22-2019-07860	2	8/27/2019	5/12/2009	PLATE DISPLAY FICTITIOUS LICENSE	40	3	1	-	-	-	191.1	-	-	-	2	4	4	2	-	-	20	0.6	5.4	-	-	5	-	-	50	328.1	

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

PBC

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

City: **PHARR, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP22-08013-2019</u> THRU <u>JP22-08982-J22</u>	\$ <u>165,242.69</u>
		<i>165,092.69 ✓</i>
		<i>x9-dsj</i>
LESS: COST ON DEPOSIT		<u>0.00</u> - <i>x7 ✓</i>
ADD: COST ON DEPOSIT LIQUIDATED		<u>0.00</u> - <i>x7v</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>165,092.69</u>
		\$ <u>165,242.69</u> <i>x3v</i>
Less: Total amount of remittances to County Treasurer (From Part II)		<u>165,442.69</u> <i>(A)</i>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ <u>165,293.19</u>
		<i>(350.00)</i>
		<i>(50.50) - x7-a</i>
		<i>x7</i>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

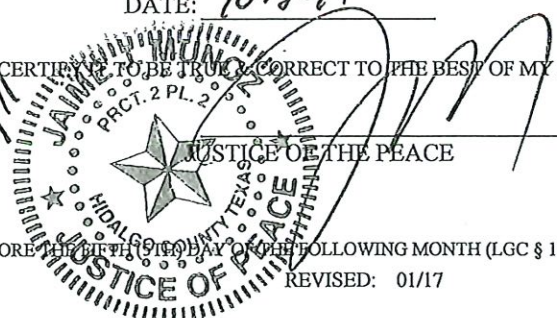
DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>165,293.19</u>	<i>165,092.69 B1</i>
Add: Previous Month's Bond Overtransfer <i>Dec 2016</i>	<u>50.00</u>	<i>Err. b ✓</i>
Add: HCSO Monthly "D" Collections Report <i>July 2016</i>	<u>302.00 50.00</u>	<i>x4-b ✓</i>
Total Remittances Made to the County Treasurer	\$ <u>165,442.69</u>	<i>(A)</i>
	<u>165,293.19</u>	

PREPARED BY: *[Signature]*

DATE: *10/22/19*

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: *Dec 10.23.19*
9/25/19



10/22/19
DATE

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, FC 12.23		1200-351-10-064-000-0-000	62,374.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	850.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	487.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (e)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edus. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	266.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1810.19
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	596.40
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,409.54
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,210.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL; Exp. Exp. Cur; Exp. My Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	1,127.61
Deferred Disposition		C.C.P. Art. 45.051	1,020.87		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	76.74		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	357.24
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	813.19
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	140.00
Failure to Appear (\$4)		TRC 706.005/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	272.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	585.40
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES: Expansion fee					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	2395.76
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP (\$6)	328	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,968.00
State Traffic Fee - Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,835.67
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,381.59
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,213.13
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,188.77
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	39.59
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00
Failure to Appear (\$20)		TRC 706.005/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	180.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	3,280.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	587.40
Texas Home Visiting Program Contribution (\$5)		HSC 191.048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	328	GC 51.971 (a)		1100-207-20-000-076-0-000	1,640.00
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,751.97
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	60.00
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	40.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	23,170.00
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	85.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	1.10
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.005/TRC 706.007(d)(2)		1100-202-00-064-019-0-000	54.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	7,015.04
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,320.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	8,200.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	75.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 165,242.69

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: Oct 10, 23, 2019
10/23/19

Justice of the Peace Jaime Muñoz
 Schedule of Adjustments
 For the Month Ended September 30, 2019

Receipt #	Case #	Date	Offense Description	CC	CH	CHSP	CHMT	CD	CONSTR	CRF	CSSZ	CVCA	DD	DEL	DPS	DRP	DSQ	FA	IDRF	ICD	JCTF	JCF	JSF	LVF	MVF	OWMIC	OWANIV	OVER	SCDF	SJFC	SJFS	STF	STFC	STFS	SVSD	TPDC	TPDS	TPWF	TPWF	UTFC	WARF	WFPREC22	Amount
JP22-2019-0802	03-2	9/9/2019	8/10/2003 NO SAFETY BELT	17	3	-	0.5	25	-	-	-	-	15	-	53.1	5	-	5	-	0.5	2	4	2	4	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	-	230.1		
Based on offense, MVE should be assessed.																																											
JP22-2019-0805	11-2	9/18/2019	12/30/2010 SUSPENDED DRIVING WHILE LICENSE	40	3	1	-	166	-	-	-	-	2	-	99.9	5	-	2	-	4	4	2	4	2	4	20	6	1.1	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	434	
JP22-2019-0808	12-2	9/19/2019	4/6/2012 UNLICENSED NO DRIVERS LICENSE (WHEN UNLICENSED)	40	3	1	-	166	-	-	-	-	2	-	90.9	5	-	2	-	4	4	2	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	399.9		
Based on offense, MVE should NOT be assessed.																																											
JP22-2019-0816	13-2	9/9/2019	4/6/2012 YES UNRESTRAINED CHILD UNDER 17	40	3	1	-	50	-	-	-	-	2	-	81.03	5	-	2	-	4	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	351.13		
JP22-2019-0818	13-2	9/16/2019	5/27/2012 NO SAFETY BELT	40	3	1	-	50	-	-	-	-	2	-	60.03	5	-	2	-	4	4	2	0.1	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	3	50	260.13		
JP22-2019-0819	13-2	9/13/2019	6/20/2013 NO SAFETY BELT	40	3	1	-	50	-	-	-	-	2	-	60.03	5	-	2	-	4	4	2	0.1	4	20	6	-	-	-	-	-	-	-	-	-	-	-	3	50	260.13			
TPDC and TPDS should be split \$1.00 each.																																											
JP22-2019-0807	14-2	9/4/2019	2/18/2014 YES UNRESTRAINED CHILD UNDER 17	40	3	1	-	50	-	-	-	-	2	-	56.6	5	-	2	-	4	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	288.6			
Based on offense, CSSZ should be assessed.																																											
JP22-2019-0815	17-1	9/6/2019	10/25/2018 School Bus Fail to Stop/Remain Stopped for	40	3	1	-	500	-	-	-	-	2	-	186.03	-	-	-	-	4	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	808.73			
Based on offense, CO and TPWF should be split 15% (CO) and 85% (TPWF).																																											
JP22-2019-0884	0411-122	9/26/2019	1/1/2019 (Trespass by Projectile)	40	3	1	-	500	-	-	-	-	2	-	-	-	-	-	-	4	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	50	569			
MVE was over assessed.																																											
JP22-2019-0818	3227-122	9/25/2019	3/2/2019 above posted speed limit	30	27	2	95	0.28	-	-	-	-	4.9	9.82	1.95	-	-	-	-	3	93	3	9	4	0.1	-	-	-	-	-	-	-	-	-	-	-	-	2	95	112.1			
Court costs were under assessed. Pursuant to Attorney General Opinion GA-067-2005, payments must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																											
JP22-2019-0894	5787-122	9/11/2019	6/18/2019 above posted speed limit	28	79	2	16	0.72	-	-	-	-	3.6	-	28.07	-	-	-	-	1	4	2	0.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	16	102.1			
Based on offense, drts, STEC and STES should NOT be assessed.																																											
JP22-2019-0809	7834-122	9/3/2019	8/27/2019 THAN 4'9" NOT SECURED BY PASSENGER UNLESS TALLER	40	3	1	-	12.5	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	177.1			
JP22-2019-08718	7827-122	9/23/2019	8/31/2019 Following Too Closely	40	3	1	-	52.9	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	205			
Based on offense, drts, STEC and STES should NOT be assessed. In addition, STE should be assessed.																																											
JP22-2019-08603	7805-122	9/18/2019	8/30/2019 above posted speed limit	39	85	2	54	0.85	-	-	-	-	4.23	8.46	1.69	-	-	-	-	3	39	3	3	2	0.07	-	-	-	-	-	-	-	-	-	-	-	-	2	54	112.1			
JP22-2019-08831	7809-122	9/25/2019	8/31/2019 Cut In After Passing	39	85	2	54	0.85	-	-	-	-	4.23	8.46	1.69	-	-	-	-	3	39	3	3	2	0.07	-	-	-	-	-	-	-	-	-	-	-	-	2	54	112.1			
Based on offense, drts, STE should NOT be assessed.																																											
JP22-2019-08894	7817-122	9/27/2019	9/1/2019 above posted speed limit	40	3	1	-	45	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	197.1			
JP22-2019-08897	7820-122	9/27/2019	9/2/2019 above posted speed limit	40	3	1	-	95	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	245			
JP22-2019-08858	7879-122	9/20/2019	9/1/2019 above posted speed limit	40	3	1	-	78	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	230.1			
JP22-2019-08880	7913-122	9/13/2019	9/1/2019 above posted speed limit	40	3	1	-	51	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	209.1			
SAFETY SEAT SYS CHILD PASSENGER UNLESS TALLER																																											
JP22-2019-08665	7885-122	9/20/2019	9/2/2019 THAN 4'9" NOT SECURED BY PASSENGER UNLESS TALLER	40	3	1	-	12.5	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	177.1			
SAFETY SEAT SYS CHILD PASSENGER UNLESS TALLER																																											
JP22-2019-08955	7941-122	9/30/2019	9/3/2019 THAN 4'9" NOT SECURED BY PASSENGER UNLESS TALLER	40	3	1	-	12.5	-	-	-	-	5	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	177.1			
JP22-2019-08956	7913-122	9/23/2019	9/3/2019 above posted speed limit	40	3	1	-	-	-	-	-	-	57	-	-	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	209.1			
Delinquent was over assessed \$16.15.																																											
JP22-2019-08333	1730-122	9/12/2019	2/11/2017 - driver (H) Open Container in Motor Vehicle	40	3	1	-	-	-	-	-	-	2	-	36.73	-	-	-	-	2	4	2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	50	175.83			
As per the Enids And Wildlife Code, a fine of not less than \$25.00 nor more than \$500.00 shall be assessed.																																											
JP22-2019-08041	0246-122	9/3/2019	5/11/2019 No Valid Fishing License	40	3	1	-	-	-	-	-	-	2	-	-	-	-	-	-	4	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	50	69				
JP22-2019-08340	0439-122	9/12/2019	9/7/2019 Nongame/hunt protected bird	40	3	1	-	-	-	-	-	-	2	-	-	-	-	-	-	4	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	50	69				
Hunt Over Bait (Mourning/White Winged Dove/Goose/ Sandhill Crane/ Other Migr Game Bird)																																											
JP22-2019-08339	0438-122	9/12/2019	9/7/2019 Crane/ Other Migr Game Bird	40	3	1	-	-	-	-	-	-	2	-	-	-	-	-	-	4	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	50	69				

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August and September 2019 JP Pct. 2, PL. 2
Observation No. 1	We noted that 11 of 923 transactions in August and 26 of 997 transactions in September 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, we noted that prior months adjustments have not been completed. The list of adjustments was previously provided.
Recommendation No. 1	<p>Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the pending adjustments for the receipts that contained errors in the allocation of fines, fees, and court costs. In addition, staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for August and September 2019 JP Pct. 2, PL. 2
Observation No. 3	We noted that 1 cash bond (CRNT16-0241-J2) posted on October 4, 2016 by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation No. 3	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The cash bond should be liquidated.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

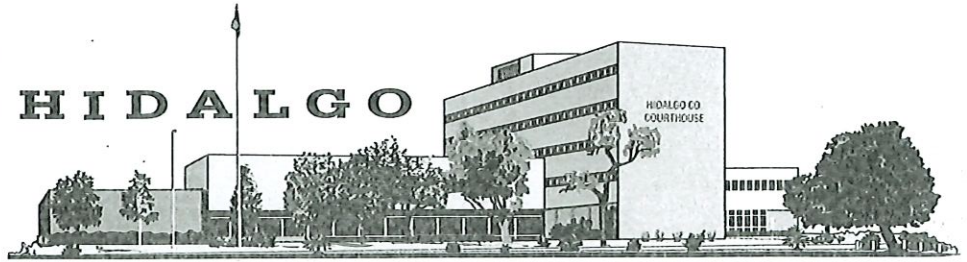
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 3, 2020

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

Re: *Monthly Fines and Fees Report* for August 2019 and September 2019

Dear Judge Garza:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 315TH D.C.

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

NOE GONZALEZ
JUDGE, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 313TH D.C.

L. KENO VASQUEZ
JUDGE, 313TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

YSMAEL D. FONSECA
JUDGE, 447TH D.C.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department in September 2019 to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:

Collections for the month of August 2019 and September 2019 totaled \$138,073.51 and \$132,571.68, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 10 of 1,053 transactions in August and 9 of 1,072 transactions in September contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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

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

Recommendation:

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

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

Observation No. 2:

We noted that collections for 6 of 22 days in August and 8 of 20 days in September were deposited at the bank 2 to 3 days after collections were received. According to the Court Coordinator, collections were not deposited timely due to having limited staff.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Recommendation:

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

Observation No. 3:

We randomly selected 10 of 83 *Scofflaw Release Forms* for the month of September 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The official County receipt number on the *Scofflaw Release Forms* was not consistently filled out.
2. The "motion/order to dismiss" form was not signed by the Justice of the Peace and the Assistant District Attorney.
3. The outstanding balance was not zeroed out prior to approving the *Scofflaw Release Form*.
4. The *Scofflaw Release Form* was signed and sealed by the authorized representative of the court before receipt of the "motion/order to dismiss" form.
5. If the Justice of the Peace exercised his discretion to reduce the outstanding fine, the new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* as approval of the change.

According to the Court Coordinator, the motion/orders were not signed because the Assistant District Attorney had not sent them back. In addition, the balance is not zeroed out until the motion is signed by the Assistant District Attorney.

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 Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
- b) A copy of the signed "motion/order to dismiss" form must be attached to the Scofflaw Release Form.
- c) The outstanding balance must be zeroed out and a case disposition entered in Odyssey prior to approving the Scofflaw Release Form. 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 an action plan for observation 1 using the attached Management Response and Action Plan Forms by January 17, 2019.

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

HIDALGO COUNTY DISTRICT JUDGES

The Honorable Luis Garza
January 3, 2020
Page 4 of 4

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 62ND D.C.

FERNANDO MANCIAS
JUDGE, 63RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 209TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

MARJO E. RAMIREZ, JR.
JUDGE, 392ND D.C.

NOE GONZALEZ
JUDGE, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

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

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

Received Auditor's Office

2019 SEP -6 AM 8:22

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

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

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP31-2019-07904	THRU JP31-2019-08930	\$ 138,073.51	✓
LESS: COST ON DEPOSIT			0.00	x2 ✓
ADD: COST ON DEPOSIT LIQUIDATED			0.00	x2 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ 138,073.51	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)			\$ 138,073.51	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			0.00	✓
			\$ A	x4-a14

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 138,073.51	B.V.
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	✓
Total Remittances Made to County Treasurer	\$ 138,073.51	(B)

PREPARED BY: Debra Gonzalez [Signature] DATE PREPARED: 9/5/2019 11:03

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 10.3.2019
10/15/19

[Signature]
JUSTICE OF THE PEACE

9-5-2019
DATE

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

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

City: **MISSION, TX**
 Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	39,806.17
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	637.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (i)		1100-207-20-000-028-0-000	487.50
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)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,758.37
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	584.13
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,344.49
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	302.06
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	45.52
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1182.30
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. Dir, Exp Insp, Cert, Exp Mv Reg)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	110.00
Special Fees				1100-341-10-065-000-0-000	1,279.26
Deferred Disposition		C.C.P. Art. 45.051	1,207.60		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	1,668.80		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	350.48
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-065-000-0-000	924.39
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	175.00
Failure to Appear (\$4)		TRC 706.006/TRC 705.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(e)		1100-341-10-140-049-0-000	5,600.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	567.08
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	377.58
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	23,399.02
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$6)	395	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,370.00
State Traffic Fee - Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,043.77
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,336.50
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,152.28
Birth Certificate Fee (\$1.80)	1	HSC 191.022(f)		1100-207-20-000-039-0-000	1.80
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,166.26
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	44.14
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 705.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.351		1100-207-20-000-070-0-000	3,950.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	567.08
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	395	GC 51.971 (a)		1100-207-20-000-076-0-000	1,975.00
ARREST WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,700.64
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	165.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	75.00
Precinct #2				1100-342-10-293-000-0-000	8,415.00
Precinct #3				1100-342-10-294-000-0-000	75.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	50.00
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others				1100-207-30-000-003-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-011-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 706.006/TRC 705.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	11,604.54
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	9,910.50
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	9,875.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122			-
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	5.50		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121			-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4			-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.20
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	198.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	16.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)			-
		CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 08/10/2019
47 10/10/19

Received Auditor's Office

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ **138,073.51**

Schedule of Adjustments

For the Month Ended August 31, 2019

Receipt	Cause #	Date	Offense	Charge Offense Description	CCC	CHS	CHSJP	CO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WAR	WFCON	Received Amount	
<p><u>based on offense, MVF should be assessed.</u></p>																															
P31-2019-18882	CR10-01059-J31	8/29/2019	NO DRIVERS LICENSE (WHEN UNLICENSED)	40	3	1	66	60.9	5	2	4	4	2	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	50	263.9	
P31-2019-18224	CR10-04421-J31	8/9/2019	DRIVERS LICENSE DISPLAY SUSPENDED	40	3	1	66	60.9	5	2	4	4	2	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	263.9		
<p><u>based on offense, MVF should NOT be assessed.</u></p>																															
P31-2019-18542	CR10-03225-J31	8/19/2019	PASSENGER NOT SECURED	40	3	1	50	66.03	5	2	4	4	2	20	0.6	5.4	30	-	-	-	-	-	-	-	-	3	-	50	286.13		
<p><u>Time payment was under assessed.</u></p>																															
P31-2019-18168	CR15-6791-J31	8/9/2019	SAFETY SEAT CHILD PASS, CHILD <8	40	3	1	12.5	59.88	5	2	4	4	2	20	0.6	5.4	30	12.5	2.5	-	-	-	-	-	1	3	50	-	259.48		
<p><u>based on the disposition date, time payment should be assessed.</u></p>																															
P31-2019-18533	TR16-10468-J31	8/19/2019	FINANCIAL RESPONSIBILITY	40	3	1	175	79.2	5	2	4	4	2	20	0.6	5.4	-	-	-	-	-	-	-	1	-	-	-	-	343.2		
<p><u>based on the disposition date, time payment should be assessed. In addition, delinquent was under assessed \$11.54.</u></p>																															
P31-2019-18532	TR16-10467-J31	8/19/2019	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40	3	1	65.9	46.5	5	2	4	4	2	20	0.6	5.4	-	-	-	-	-	-	-	1	1	-	-	-	201.5		
P31-2019-18642	TR18-12336-J31	8/23/2019	Turn When Unsafe not in Intersection	40	3	1	52.9	-	5	2	4	4	2	20	0.6	5.4	30	-	-	-	-	-	-	1	1	3	-	-	175		
<p><u>based on the disposition date, time payment should be assessed \$5.77.</u></p>																															
P31-2019-18905	TR16-13916-J31	8/30/2019	FINANCIAL RESPONSIBILITY WITH PREVIOUS CONVICTION	40	3	1	350	131.7	5	2	4	4	2	20	0.6	5.4	-	-	-	-	-	-	-	1	1	-	50	-	620.7		
<p><u>delinquent was under assessed \$3.75.</u></p>																															
P31-2019-18048	TR16-3943-J31	8/5/2019	DISREGARD STOP SIGN (#)	40	3	1	52.9	52.5	5	2	4	4	2	20	0.6	5.4	30	2.5	10	-	-	-	1	1	12.5	3	-	-	252.5		
<p><u>delinquent was under assessed \$3.75.</u></p>																															
P31-2019-18285	TR18-14606-J31	8/13/2019	Disregard Stop Sign(#)	40	3	1	16.27	36.63	5	2	4	4	2	20	0.6	5.4	30	-	-	-	-	-	1	1	1	3	-	-	175		

Received Auditor's Office

2019 OCT -8 PM 3:13

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

PBC

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

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP31-2019-08931</u> ⁴ THRU <u>JP31-2019-09973</u> ⁴	\$ 132,571.68	✓
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)		\$ 132,571.68	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$ 132,571.68	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>(0.00)</u>	x4-a, 2A ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 132,571.68	B, ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 132,571.68	(A) ✓

PREPARED BY: Debra Gonzalez ⁴ DATE PREPARED: 10/7/2019 10:11

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: 10-21-2019 ⁴ 10/23/19

[Signature]
JUSTICE OF THE PEACE
DATE: 10-7-2019

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

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

Auditor's Office 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)	2019 OCT - 3	LGC 113.007, PC 12.23		1200-351-10-065-000-0-000	\$ 47,228.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	459.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	542.50
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)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,431.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	477.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,908.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	280.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		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	956.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL; Exp. Exp. Cert; Exp. Mr. Reg.)		TRC Sec 545.605, 521.026, 502.407		1100-341-10-060-004-0-000	160.00
Special Fees:					
Deferred Disposition		C.C.P. Art. 45.051	619.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	730.00		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	286.20
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-065-000-0-000	744.89
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	75.00
Failure to Appear (\$4)		TRC 705.006/TRC 705.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.01(c)		1100-341-10-140-049-0-000	3,940.00
Tuancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	474.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$3)		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. 415.032		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 691.192		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	350.00
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.032		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	19,050.00
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 Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	519	Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	3,114.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7826.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,812.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,575.80
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$2)		C.C.P. Art. 45.0311 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	953.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-051-0-000	35.10
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 705.006/TRC 705.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	5,190.00
Tuancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	474.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	519	GC 51.971 (e)		1100-207-20-000-076-0-000	2,595.00
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,170.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	30.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	140.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	75.00
Precinct #2				1100-342-10-293-000-0-000	4,800.00
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	50.00
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	15.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	10.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	8,262.78
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	13,120.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	12,950.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (e)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	130.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)	20.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	126.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	8.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 132,571.68

Schedule of Adjustments

For the Month Ended September 30, 2019

Receipt	Cause #	Date	Offense Description	CCC	CHS	CHSIP	CO	CONSTS	CRF	DEL	DPS	DPSR	IDRF	JCTF	JSE	UTF	MVF	SCOF	SJFC	SJFS	SO	SOI	STF	STFC	STFS	TP	TPCC	TPDC	TPDS	TPM	UTFC	WAR	WFCNSTB	WFCNSTB	Received Amount			
P31-2019-19088	CR10-05943-J31	9/6/2019	FAIL TO DISPLAY DRIVER'S LICENSE	40	3	1	66	-	-	50.9	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	50	253.9			
<p><u>based on offense date, MVF should be assessed. In addition, TPDC and TPDS should NOT be assessed.</u></p>																																						
P31-2019-19234	CR12-3759-J31	9/11/2019	DRIVING WHILE LICENSE SUSPENDED	40	3	1	-	-	-	26.7	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	115.7			
<p><u>DRF was under assessed.</u></p>																																						
P31-2019-19964	CR14-3111-J31	9/30/2019	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	54	-	-	52.5	-	-	1	4	4	2	-	20	0.5	5.4	5.00	-	-	-	-	-	-	-	-	-	-	-	-	3	227.5			
<p><u>based on offense, child safety fee school zone should be assessed.</u></p>																																						
P31-2019-18972	TR18-6330-J31	9/4/2019	Pass School Bus	40	3	1	500	5	-	201.65	-	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	873.73			
<p><u>based on offense, CO and CRF should be split 50% each. In addition, MVF, STF, and UTFC should be assessed.</u></p>																																						
P31-2019-19717	TR19-6590-J31	9/23/2019	SAFETY SEAT SYS CHILD PASS CHILD & 8 UNLESS TALLER THAN 4'9 NOT SECURED BY	40	3	1	53	-	-	-	-	5	2	4	4	2	-	-	0.5	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	147			
<p><u>based on offense, child safety fee school zone should be assessed.</u></p>																																						
P31-2019-19112	TR19-7953-J31	9/9/2019	Fail to Stop/Remain Stopped for School Bus	40	3	1	500	-	-	-	-	-	2	4	4	2	0.1	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	602.1			
<p><u>CC was under assessed.</u></p>																																						
P31-2019-19858	CRNT19-0283-J31	9/25/2019	Hunt with illegal Shotgun/Unplug; (Mourning/ White-Wing Dove; Duck; Geese; Sandhill Crane; Other Migr)	10	3	1	50	-	-	-	-	-	2	4	4	2	-	-	0.5	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69			
<p><u>based on offense date, STF should NOT be assessed.</u></p>																																						
P31-2019-19951	TR19-7935-J31	9/30/2019	SAFETY SEAT SYS CHILD PASS CHILD & 8 UNLESS TALLER THAN 4'9 NOT SECURED BY	40	3	1	12.5	-	-	12.5	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	48	177.1		
<p><u>delinquent was under assessed \$11.54.</u></p>																																						
P31-2019-19434	TR15-3430-J31	9/18/2019	Fail to Maintain Financial Responsibility (F)	40	3	1	175	-	-	79.2	-	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	50	393.2		

COUNTY 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

January 3, 2020.

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

YSMAEL D. FONSECA
JUDGE, 484TH D.C.

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

Conclusion:

Collections for the month of September 2019 totaled \$131,228.05. 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 67 of 802 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, we noted that adjustments for prior months have not been completed. The list of adjustments was previously provided. 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. If needed, management should contact the Information Technology Department for training on how to complete 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.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

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.

Please provide written management responses and action plans for observations 1 and 2 using the attached Action Plan Forms by January 17, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 441ST D.C.

YSMAEL D. FONSECA
JUDGE, 447TH D.C.

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP32-2019-06208</u> THRU <u>JP32-2019-06986</u>	\$ <u>131,228.05</u> ✓ 10-A
LESS: COST ON DEPOSIT		<u>-</u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>-</u> X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>131,228.05</u> X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$ <u>131,460.85</u> (R) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ <u>(232.80)</u> X4-Q <u>(232.00)</u> 2A

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>131,228.05</u> B1 ✓	
Add: Previous Month's Bond Overtransfer Sept '15, Oct '16	\$ <u>232.00</u> 80 Ex B ✓	Unliquidated Bonds
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	\$ <u>131,460.85</u> (A) ✓ 131,460.05 2A	

PREPARED BY: Lana Rodriguez DATE PREPARED: 10/03/19

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

[Signature]
JUSTICE OF THE PEACE
DATE 10/03/19

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 NO. JP-004

REVISED: 10/18

RECEIVED

OCT - 4 2019

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 10/18/2019 10/21/19 10/23/19

HIDALGO COUNTY AUDITOR'S OFFICE

X2

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

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-331-10-066-000-0-000	\$ 44,560.59
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	44,584.33
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	749.70
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	412.50
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	21.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,980.43
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	653.15
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,640.58
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,326.00
Motor Vehicle Adm. Fee (\$10-\$20) (Classical 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	230.00
Special Fees				1100-341-10-066-000-0-000	1,034.11
Deferred Disposition		C.C.P. Art. 45.051	942.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	91.41		
Support of Judiciary Fund (\$5.60)		LGC 133.105		1100-341-10-060-009-0-000	391.89
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,152.43
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	145.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	92.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,325.92
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	626.15
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	2.50
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	26,267.67
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	13.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent legal Services Fee-JP (\$6)	82	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	492.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,851.18
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,616.58
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,518.97
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	1,298.28
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	49.55
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.15)
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	460.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	820.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	628.15
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)	82	GC 51.971 (a)		1100-207-20-000-076-0-000	410.00
ARREST /WARRANT FEES: STATE					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	3,305.70
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	35.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	65.00
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	75.00
Precinct #4				1100-342-10-294-000-0-000	3,540.00
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	20.00
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	
Restitution				1100-202-00-000-012-0-000	
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-066-019-0-000	138.00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	11,868.04
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,061.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	2,050.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)			
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)			
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Preparation 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: \$ 351,228.05

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

RECEIVED

OCT - 4 2019

HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: [Signature] DATE: 10/18/2019

10/23/19

Handwritten notes and initials on the right side of the page, including 'MX 1', 'X 11', and 'X 3-A'.

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

Receipt #	Date	Offense	Charge	Amount	CC	CHS	CHSIP	CMIT	CO	CONST3	CYCA	DEL	DIS2	DIS3	DPS	DPSF	DSCF	FA	GR	IDRF	JCD	JCTF	JSF	LTF	MVF	OCL	OMNIC	OMINV	SCOF	SJFC	SJFS	SOF	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WARF	WFDPS	WFCONST3	WFPREC32	TOTAL		
JP32-2019-06850	TR19-7/25/19	7216-B2	9/25/19	40.00	3.00	1.00	99.00	5	-	-	-	-	-	-	-	-	-	-	-	2.00	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	-	-	1.00	1.00	3.00	-	-	-	-	-	201.10		
JP32-2019-06567	TR19-7/25/19	7922-B2	9/16/19	40.00	3.00	1.00	99.00	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.00	-	-	-	1.00	1.00	3.00	-	-	-	-	-	201.10		
JP32-2019-06755	TR13-9/23/19	0715MO	9/23/19	40.00	3.00	1.00	50.40	-	-	-	73.50	-	-	-	5	-	-	-	-	2.00	-	4.00	4.00	2	0.10	-	-	-	20.00	0.60	5.40	-	30.00	-	-	25	-	3.00	-	-	-	-	-	50	515.00	
JP32-2019-06289	TR14-9/4/19	0464MO	9/4/19	40.00	3.00	1.00	66.00	-	-	-	55.53	-	-	-	5	-	-	-	-	2.00	-	4.00	4.00	2	0.10	-	4	20	6	20.00	0.60	5.40	-	-	-	2.00	-	-	-	-	-	-	-	240.63		
<p>Based on offense type, MVF \$0.10 should not have been assessed. Based on disposition date, TP \$25 should not have been assessed. In addition, DEL was under assessed, should be \$73.65. Please call Auditor's Office for instructions.</p> <p>TPDS \$1 and TPDC \$1 were split incorrectly.</p>																																														
JP32-2019-06527	TR17-9/23/19	9820-B2	9/23/19	40.00	3.00	1.00	30.00	-	-	-	9.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39.00
<p>Please scan Judgment/Motion to Dismiss into case.</p>																																														
JP32-2019-06592	TR19-9/16/19	5125-B2	9/16/19	40.00	3.00	1.00	50.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
JP32-2019-06811	TR19-8/13/19	7897-B2	9/24/19	40.00	3.00	1.00	50.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
JP32-2019-06652	TR19-8/24/19	8156-B2	9/17/19	40.00	3.00	1.00	50.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	
JP32-2019-06862	TR19-8/25/19	8183-B2	9/26/19	40.00	3.00	1.00	50.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	
JP32-2019-06841	TR19-9/12/19	8610-B2	9/25/19	40.00	3.00	1.00	50.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00	
JP32-2019-06867	TR19-9/24/19	8706-B2	9/24/19	40.00	3.00	1.00	50.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00	
JP32-2019-06840	TR19-9/12/19	8609-B2	9/25/19	40.00	3.00	1.00	50.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00

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

Receipt #	Case #	Date	Offense	CVCA	DEL	DISR	DPS	DSCR	FA	GR	IDRF	JCD	JCTF	JSF	LEOSE	LTF	MVF	OCL	OMNIC	OMNIV	SCOF	SIFC	SIFS	SOF	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WAR	WFDPS	WFPREC32	TOTAL	
JP32-2019-06526	TR19-0460-32	9/12/19	MAINTAIN FINANCIAL	40.00	3.00	1.00	-	-	-	-	79.20	-	-	-	5.00	-	-	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	168.20
Based on appear by date, SCOF \$20 should have been assessed.																																				
JP32-2019-06420	TR19-7698-32	9/9/19	Operate Out of Service	40.00	3.00	1.00	-	-	-	-	102.00	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	171.00
JP32-2019-06265	TR19-6199-32	9/3/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	54.00	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	156.10
JP32-2019-06382	TR19-5089-32	9/6/19	No Drivers License - When Unlic	40.00	3.00	1.00	-	-	-	-	65.90	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135.00
JP32-2019-06517	TR19-7686-32	9/17/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	30.00	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132.10
CO \$100.00 split incorrectly, should be CO \$50.00 and CRF \$50.00.																																				
JP32-2019-06301	TR18-10004-32	9/4/19	BELT,REQUIR ED-15 RIDING IN A PASS VEH	40.00	3.00	1.00	-	-	-	-	66.60	-	-	-	5.00	-	-	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	288.60
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.																																				
JP32-2019-06528	TR18-3875-32	9/12/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	51.93	-	-	-	5.00	-	-	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	174.03
DEL was over assessed, should be \$42.33. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions.																																				
JP32-2019-06839	TR18-9818-32	9/25/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	48.33	-	-	-	5.00	-	-	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	189.43
Based on the number of payments, LTF was under assessed by \$2.																																				
JP32-2019-06740	TR18-5744-32	9/23/19	Speeding 10 percent or more	-	-	-	-	-	-	-	48.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48.00
Case was not closed properly, therefore, SCOF \$20 was assessed. If approved by the Justice of the Peace, amount should be refunded and case closed properly.																																				
JP32-2019-06292	TR19-1025-32	9/4/19	Secured by Safety Belt - Driver	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
Based on first payment date, TP \$25 should have been assessed. Based on number of payments, LTF was under assessed by \$2.																																				
JP32-2019-06502	TR19-1233-32	9/11/19	Speeding 10 percent or more	-	-	-	-	-	-	-	54.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54.00
Judgment was \$112.10 but did not include court costs and fees. Amounts were prorated but there was no adjustment made for the \$55 left in the financial as the balance and case is still open. Please correct these issues in Odyssey.																																				
JP32-2019-06751	TR19-3045-32	9/23/19	Speeding 10 percent or more	33.85	2.54	0.85	-	-	-	-	4.23	8.46	-	-	1.69	-	-	-	-	-	-	16.93	0.51	4.57	-	-	-	-	-	-	-	-	-	-	-	112.10
Based on a offense type, MVF \$0.10, REF \$30 and UTFC \$3 should not have been assessed.																																				
JP32-2019-06675	TR19-6792-32	9/19/19	REFUSE & OTHER WASTE	40.00	3.00	1.00	-	-	-	-	50.00	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	152.10
Judgment was \$112.10 did include court costs and fees. No adjustment made for the \$202 left in the financial as the balance and case is still open. Please correct these issues in Odyssey.																																				
JP32-2019-06863	TR19-8282-32	9/26/19	Stationary Vehicle	40.00	3.00	1.00	-	-	-	-	5.00	10.0	-	-	2.00	-	-	-	-	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	112.10

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

Receipt #	Date	Offense	Charge	Amount	CD	CONV	CONST3	CVCA	DEL	DIS2	DIS3	DPS	DPSF	DSC	FA	GR	IDRF	JCD	JCTF	JSF	LEOSE	LTF	MVF	OCL	OMNIC	OMNIV	SCOF	SJFC	SJFS	SOF	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WARR	WFDPS	WFPREC3	TOTAL
JP32-2019-06776	9/23/19	CRNT19-0134-J32	Public Intoxication	32.00	3.00	1.00	501.00									2.00			4.00	4.00								0.60	5.40	5					1.00	1.00					560.00
Based on first payment date, TP \$25 should have been assessed. Please verify disposition date.																																									
JP32-2019-06441	9/9/19	TR19-6373-J32	Speeding 10 percent or more				48.00														2																				50.00
Based on offense date, STFC \$2 and STFS \$48 should not have been assessed. If approved by the Justice of the Peace, amount should be refunded.																																									
JP32-2019-06984	9/30/19	TR19-8337-J32	Speeding 10 percent or more	40.00	3.00	1.00	54.00									2.00			4.00	4.00		2	0.10					0.60	5.40		30.00	2.00	48.00		1.00	1.00	3.00				206.10
JP32-2019-06859	9/26/19	TR19-8338-J32	Speeding 10 percent or more	40.00	3.00	1.00	45.00									2.00			4.00	4.00		2	0.10					0.60	5.40		30.00	2.00	48.00		1.00	1.00	3.00				197.10
JP32-2019-06453	9/10/19	TR19-8333-J32	Turn When Unsafe not Intersection	40.00	3.00	1.00	52.90									2.00			4.00	4.00		2	0.10					0.60	5.40		30.00	2.00	48.00		1.00	1.00	3.00				205.00
Based on offense date, STFC \$2 and STFS \$48 should not have been assessed. If approved by the Justice of the Peace, amount should be refunded. In addition, please enter disposition date.																																									
JP32-2019-06425	9/9/19	TR19-8331-J32	Speeding 10 percent or more	33.85	2.54	0.85										1.69			3.39	3.39		2	0.07					0.51	4.57		1.69	40.62		0.85	0.85	2.54				112.10	
Based on offense type, MVF \$0.10 should not have been assessed. In addition, please enter disposition date.																																									
JP32-2019-06410	9/9/19	TR19-8294-J32	WIRELESS COMM DEVICE FOR ELECTR	40.00	3.00	1.00	99.00									2.00			4.00	4.00		2	0.10					0.60	5.40		30.00		1.00	1.00	3.00				201.10		
Based on offense date, STI \$30 should not have been assessed. If approved by the Justice of the Peace, amount should be refunded.																																									
JP32-2019-06415	9/9/19	TR19-8398-J32	Secured by Safety Belt-None, Not	40.00	3.00	1.00	50.00									2.00			4.00	4.00		2						0.60	5.40		30.00	2.00	48.00		1.00	1.00	3.00				202.00
JP32-2019-06930	9/30/19	TR19-8401-J32	Secured by Safety Belt-None, Not	40.00	3.00	1.00	50.00									2.00			4.00	4.00		2						0.60	5.40		30.00	2.00	48.00		1.00	1.00	3.00				202.00
JP32-2019-06923	9/27/19	TR19-8405-J32	Secured by Safety Belt-None, Not	40.00	3.00	1.00	50.00									2.00			4.00	4.00		2						0.60	5.40		30.00	2.00	48.00		1.00	1.00	3.00				202.00
Park & Wildlife Code, Sec 12.406, CLASS C PARKS AND WILDLIFE CODE MISDEMEANOR. An individual adjudged guilty of a Class C Parks and Wildlife Code misdemeanor shall be punished by a fine of not less than \$25 nor more than \$500.																																									
JP32-2019-06683	9/19/19	CRNT19-0133-J32	hunt protected	40.00	3.00	1.00										2.00			4.00	4.00		2						0.60	5.40					1	1					69.00	
Please enter disposition date.																																									
JP32-2019-06751	9/23/19	T15-0841ML	FAIL TO MAINTAIN FINANCIAL RESP	40.00	3.00	1.00	175.00									2.00			4.00	4.00		2			4	20		0.60	5.40					1.00	1.00					382.20	
JP32-2019-06664	9/18/19	TR18-11040-J32	Secured by Safety Belt-None, Not	40.00	3.00	1.00	50.00									2.00			4.00	4.00		2						0.60	5.40		30.00		1.00	1.00	3.00				223.60		
JP32-2019-06833	9/24/19	TR19-3523-J32	Speeding 10 percent or more	33.85	2.54	0.85										1.69			3.39	3.39		2	0.06					16.93	0.51	4.57		25.39		0.85	0.85	2.54				112.10	
JP32-2019-06728	9/20/19	TR19-8242-J32	No Drivers License - When Unlic	40.00	3.00	1.00	65.90									2.00			4.00	4.00		2	0.10					0.60	5.40					1.00	1.00					135.00	

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

Receipt Cause #	Date	Offense	CHS	CHSJP	CMIT	CO	CONSTS	CVCA	DEL	DIS2	DIS3	DPS	DPSR	DSCR	FA	GR	IDRF	JCD	JCPT	JCTF	JF	LEOSE	LTF	MVF	OCL	OMNIS	OMNIV	SCOF	SJFC	SJFS	SOR	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WAR	WFDPS	WFCONST3	WFPREC3	TOTAL
2019- JP32- TR19- 06324	8/5/19	No Drivers License - 8/7/19	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
2019- JP32- TR19- 06471	7/31/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	-	-	5.00	10.0	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	112.10	
2019- JP32- TR19- 06450	8/7/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	-	-	5.00	10.0	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	112.10	
2019- JP32- TR19- 06487	8/14/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	-	-	5.00	10.0	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	112.10	
2019- JP32- TR19- 06720	8/16/19	Speeding 10 percent or more	40.00	3.00	1.00	-	45.00	-	-	-	-	5.00	-	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	147.10	
2019- JP32- TR19- 06470	8/18/19	Speeding 10 percent or more	40.00	3.00	1.00	-	-	-	-	-	-	5.00	10.0	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	112.10	
2019- JP32- TR19- 06623	8/17/19	Speeding 10 percent or more	40.00	3.00	1.00	-	60.00	-	-	-	-	5.00	-	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	162.10	
2019- JP32- TR19- 06520	8/14/19	Speeding 10 percent or more	24.00	3.00	1.00	-	51.80	-	-	-	-	-	-	-	-	2.00	-	-	4.00	4.00	-	-	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	130.90	
2019- JP32- TR19- 06446	8/20/19	Speeding 10 percent or more	40.00	3.00	1.00	-	33.00	-	-	-	-	5.00	-	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	135.10	
2019- JP32- TR19- 06481	8/8/19	Speeding 10 percent or more	40.00	3.00	1.00	-	99.00	-	-	-	-	5.00	-	-	-	2.00	-	-	4.00	4.00	-	2	0.10	-	-	-	-	-	0.60	5.40	-	-	-	-	1.00	1.00	3.00	-	-	-	-	141.10	

Justice of the Peace Juan "J. J." Peña
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of September 30, 2019

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for September 2019
Observation No. 1	<p>We noted that 67 of 802 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), July 2019 (41), and August 2019 (39) are pending to be completed.</p>
Recommendation #	<p>Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense dates, and disposition dates (judgment dates) are entered in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

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

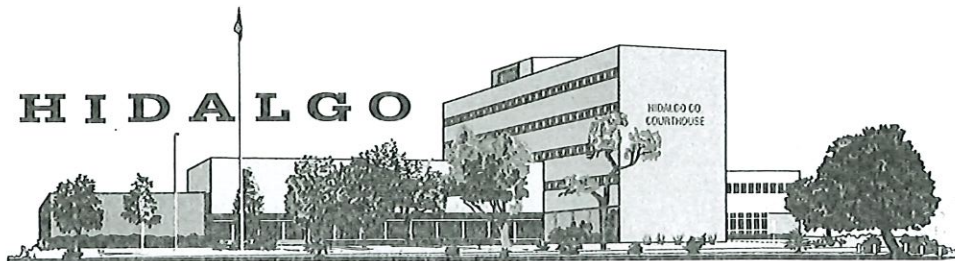
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

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

January 3, 2020

January 3, 2020

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

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 September 2019

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

Dear Judge Espinoza:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 135 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 319 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 341 ST D.C.	L. KENO VASQUEZ JUDGE, 341 ST D.C.	ISRAEL RAMON, JR. JUDGE, 434 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 ST D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "Official Justice of the Peace Monthly Report" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if procedures for the Scofflaw Program were properly implemented.

Conclusion:

Collections for the month of September 2019 totaled \$163,302.51. 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 31 of 1,243 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, we noted that adjustments for prior months have not been completed. The list of the adjustments was previously provided. 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:

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,

HIDALGO COUNTY DISTRICT JUDGES

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. 3:

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. 4:

We noted that 6 of 175 online credit card transactions were received 2 to 4 days after the transaction date. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not received timely due to limited staff.

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

Failure to ensure that credit card transactions are promptly received 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 received and case dispositions are entered in a timely manner.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 5:

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

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

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

Recommendation:

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

Observation No. 6

We randomly selected 10 of 66 *Scofflaw Release Forms* for the month of September 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

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

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

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

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

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

Recommendation:

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

Please provide written management responses to the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by January 17, 2020.

HIDALGO COUNTY DISTRICT JUDGES

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUÉLLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 317TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 311TH D.C.

L. KENO VASQUEZ
JUDGE, 311TH D.C.

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

RENEER BETANCOURT
JUDGE, 441TH D.C.

YSMAEL D. FONSECA
JUDGE, 444TH D.C.

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

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

PBC

City: **EDINBURG, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP41-2019-12026</u> thru <u>JP41-2019-13244</u>	\$ <u>163,302.51</u>	x9-a1
LESS: COST ON DEPOSIT	<u>0.00</u>		x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	<u>0.00</u>		x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>163,302.51</u>	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$ <u>164,370.51</u>	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ <u>(1068.00)</u>	x4-a14
		<u>-0.00</u>	2A

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 163,302.51	B1 ✓
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00	EX.B ✓
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ <u>164,370.51</u>	(A) ✓
	\$ <u>-163,302.51</u>	2A

PREPARED BY: Charlie Espinoza

DATE: 10/4/19

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

(CE)

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 10.28.2019

10/25/19

JUSTICE OF THE PEACE

DATE

4
10-2-19

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

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 46,940.85
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	103.70
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	500.05
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	2,265.95
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	750.32
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,021.29
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-050-001-0-000	65.22
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	16.30
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,604.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. Id.; Exp. Top Court Exp. M.; R. 7)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	100.00
Special Fees				1100-341-10-067-000-0-000	2,042.46
Deferred Disposition		C.C.P. Art. 45.051	1,844.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	193.46		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	450.18
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,093.53
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	175.00
Failure to Appear (\$4)		TRC 705.005/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	5,321.05
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	720.32
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 691.192		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	81.52
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	30,212.95
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 Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	339	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,034.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,990.97
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3,001.28
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,047.74
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,496.61
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	57.02
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 705.005/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	3,390.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	724.32
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	339	GC 51.971 (a)		1100-207-20-000-076-0-000	1,695.00
ARREST/WARRANT FEES: STATE					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	3,509.13
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	35.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	123.00-113.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	450.00
Precinct #3				1100-342-10-293-000-0-000	450.00
Precinct #4				1100-342-10-294-000-0-000	13,005.61
Precinct #5				1100-342-10-295-000-0-000	75.00
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	21.42
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	321.10
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 705.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	12,375.62
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,709.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	8,475.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122			-
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			-
Abstract Fees (\$5)		LGC 118.121/118.123 (e)	180.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document (\$1 1st pg., -25 for each addtl pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers (\$2 1st pg., -25 for each addtl pg)		LGC 118.121	8.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)			-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	72.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	7.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/CCP 102.004		1100-341-10-060-006-0-000	22.00

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: Feb 10 23 2019 10/25/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 163,302.51

163,302.51
Axiata

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

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

Justice of the Peace Charlie Espinoza
 Schedule of Adjustments
 For the Month Ended September 30, 2019

Receipt	Case #	Date	Offense Date	Charge	Offense Description	CCC	CHS	CHSIP	CO	CRF	CSFSZ	DD	DEL	DPS	DPS-	DSC	IDRF	JCTF	JSF	LTF	MISC	MVF	SCOF	SJFC	SJFS	SO*	STF	STFC	STFS	TPDC	TPDS	TPWF	TPWr	UTFC	WARR	WFPREC41	Amount
JP41-2019-	E10-06-	13112	1409	9/27/2019	6/20/2010	INSPECTION	40	3	1	2.9	-	-	51.9	5	-	-	2	4	4	2	-	0.1	20	0.6	5.4	-	30	-	-	-	-	-	-	3	-	50	224.9
Based on offense, MVF should be assessed.																																					
JP41-2019-	E11-10-86	13011	1409	9/25/2019	9/4/2011	LICENSE	40	3	1	65	-	-	60.9	5	-	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	269.9	
Based on offense, MVF should be assessed.																																					
FAIL TO DISPLAY DRIVER'S LICENSE																																					
MISC fee should NOT be assessed. In addition, TPDC and TPDS should be split \$1.00 each.																																					
JP41-2019-	E14-02-36	12650	1409	9/17/2019	2/5/2014	UNLICENSED DEALER 503.021	40	3	1	133	-	-	81.6	-	-	2	4	4	2	5	-	20	0.6	5.4	-	-	-	2	-	-	-	-	-	-	50	353.6	
Based on offense, MVF should be assessed.																																					
JP41-2019-	E14-02-37	12652	1409	9/17/2019	2/5/2014	UNLICENSED DEALER 503.021	40	3	1	133	-	-	81.6	-	-	2	4	4	2	5	-	20	0.6	5.4	-	-	-	2	-	-	-	-	-	-	50	353.6	
Based on offense, MVF should be assessed.																																					
LTI should be assessed.																																					
JP41-2019-	TR18-	12454	2667-141	9/12/2019	4/14/2016	Disregard Stop Sign(4)	-	-	-	77.9	-	-	44.37	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	192.27		
Based on offense, MVF should be assessed.																																					
JP41-2019-	TR19-	12283	0296-141	9/9/2019	12/26/2018	above posted speed limit	-	-	-	90.9	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	110.9		
Based on offense, MVF should be assessed.																																					
JP41-2019-	TR19-	12846	10459-141	9/20/2019	7/23/2019	above posted speed limit	-	-	-	90.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90.9		
Based on offense, child safety fee- school zones should NOT be assessed.																																					
JP41-2019-	TR18-	12127	13615-141	9/4/2019	9/27/2018	above posted speed limit	40	3	1	37.9	-	25	55.5	5	-	2	4	4	2	4	2	0.1	20	0.6	5.4	-	30	-	1	1	-	-	3	-	-	240.5	
Based on offense, MVF should be assessed.																																					
JP41-2019-	TR18-	12332	15696-141	9/9/2019	11/10/2018	545-412(A)	40	3	1	0.05	-	0.05	-	5	-	2	4	4	2	4	2	-	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	102.1	
Based on offense, MVF should be assessed.																																					
JP41-2019-	CRNT19-	12949	0067-141	9/24/2019	1/11/2019	No Hunter Education Certificate (hunter education program)	40	3	1	-	-	3.75	34.2	-	-	2	4	4	2	4	2	-	20	0.5	5.4	-	-	-	1	1	21.25	5	-	-	-	148.2	
Based on offense, MVF should be assessed.																																					
Scaffolds should NOT be assessed. The case was not closed properly on 4/03/2019.																																					
JP41-2019-	TR19-	12152	3049-141	9/4/2019	2/4/2019	Driving While License Invalid - DL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
Based on offense, CO and CRF should be split 50% each.																																					
JP41-2019-	TR19-	12680	9374-141	9/23/2019	7/5/2019	545-412(A)	40	3	1	3	-	-	-	5	-	2	4	4	2	4	2	-	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	105	
Based on offense date, STFC and STFS should NOT be assessed.																																					
JP41-2019-	TR19-	12258	11627-141	9/16/2019	8/27/2019	above posted speed limit	40	3	1	77.9	-	-	-	5	-	2	4	4	2	4	2	0.1	-	0.6	5.4	-	30	2	48	1	1	-	-	3	-	230	
Based on offense, STFC should be assessed.																																					
JP41-2019-	TR19-	13055	11651-141	9/26/2019	8/30/2019	CUT CORNER LEFT TURN	40	3	1	30	-	-	-	5	10	2	4	4	2	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	3	-	-	112.1	
Based on offense, MVF should be assessed.																																					
JP41-2019-	TR19-	12343	11614-141	9/10/2019	8/30/2019	above posted speed limit	40	3	1	30	-	-	-	5	10	2	4	4	2	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	3	-	-	112.1	
Based on offense, MVF should be assessed.																																					
JP41-2019-	TR19-	13067	11565-141	9/26/2019	8/31/2019	above posted speed limit	40	3	1	30	-	-	-	5	10	2	4	4	2	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	3	-	-	112.1	

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for September 2019- JP PCT. 4, PI.1
Observation No. 1	We noted that 31 of 1,243 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, we noted that adjustments for prior months have not been completed. The list of the adjustments was previously provided.
Recommendation No. 1	<p>Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete pending adjustments.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

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

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

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

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

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 3, 2020

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 376th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383rd D.C.

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

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

RENÉE R. BETANCOURT
JUDGE, 449th D.C.

YSMAEL D. FONSECA
JUDGE, 449th D.C.

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

Conclusion:

Collections for the month of September 2019 totaled \$40,599.11. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that 63 of 403 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, we noted that adjustments for prior months have not been completed. The list of adjustments was previously provided. According to the Court Coordinator, staff is being trained by the Information Technology Department.

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*.

HIDALGO COUNTY DISTRICT JUDGES

- 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 20 of 63 transactions that contained errors (see Observation No. 1). 18 of 20 transactions had the disposition date (judgment date) entered in *Odyssey* and 2 of 20 transactions did not have the disposition date entered in *Odyssey*. According to the Court Coordinator, the Information Technology Department is training staff on the assessment of the time payment fee and entering the disposition date.

Pursuant to Local Government Code §133.103, a person convicted of an offense must pay a fee of \$25 if the person 1.) was convicted of a felony or misdemeanor; and (2) pays any part of a fine, court costs, or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court costs, or restitution. The Justice of the Peace is required to enter the disposition date in *Odyssey* to facilitate the collection of statutory fees.

Failure to properly enter the disposition date in *Odyssey* may result in the loss of County funds. In addition, the County may be held liable to the State for failure to properly allocate and report fees and court costs.

Recommendation:

Management should ensure that the time payment fee is properly assessed and the disposition date (judgment date) is entered in *Odyssey*.

Observation No. 3:

We noted that 23 cash bonds (see Exhibit B) posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date of their release from jail. 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. 4:

We noted that 18 of 19 Close-out Reports were submitted to the County Treasurer's Office 6 to 16 days after the bank deposit was made. According to the Court Coordinator, staff will be trained to submit Close-out Reports to the County Treasurer's Office on a daily basis.

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.

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

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

Observation No. 5:

The September 2019 *Monthly Report* was submitted 8 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to not receiving the County Treasurer's receipts on time to complete the *Schedule of Receipts and Deposits* form before the *Monthly Report* deadline.

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. 6:

We randomly selected 10 of 27 *Scofflaw Release Forms* for the month of September 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The *Scofflaw Release Forms* were not consistently scanned and attached to *Odyssey*.
2. The Scofflaw Collected box and/or case disposition/status of the *Scofflaw Release Forms* were not consistently filled out properly.
3. The case disposition date in *Odyssey* did not agree to the disposition date entered on the *Scofflaw Release Form*.
4. The reduced outstanding fine was not handwritten by the Justice of the Peace and the signature was not provided on the *Scofflaw Release Form* as approval of the change.
5. There was no court order/judgment form authorizing jail time credit.
6. The court order/judgment was not scanned and attached to *Odyssey*.
7. The *Scofflaw Release Form* was not signed after receiving evidence that the jail time service was completed.
8. A copy of the evidence that the jail time service was completed was not attached to the *Scofflaw Release Form*.
9. The court order/judgment and evidence of jail time served was not scanned and attached to *Odyssey*.

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

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

- a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.

HIDALGO COUNTY DISTRICT JUDGES

- b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
- c. The outstanding balance must be zeroed out and a case disposition entered into *Odyssey* prior to approving the *Scofflaw Release Form*.
- d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.
- e. A copy of the official County receipt must be attached to the *Scofflaw Release Form*.
- f. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.
- g. The *Scofflaw Release Form* must be signed and sealed by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
- h. The Justice of the Peace should only sign the court order/judgment form if it has been pre-printed with the docket number and defendant's name.
- i. The court order/judgment must be scanned and attach to *Odyssey*.
- j. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the evidence that the jail time service was completed.
- k. A copy of the evidence that the jail time credit was completed must be attached to the *Scofflaw Release Form* (i.e., letter or receipt from jail facility).
- l. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
- m. The court order/judgment, approved *Scofflaw Release Form*, and evidence that jail time credit was completed must also be scanned and entered in *Odyssey*.

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

Recommendation:

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

Please provide written management responses for the observations noted above and action plans for observations 1 and 3 using the attached Action Plan Forms by January 17, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 402ND D.C.

RENEE R. BETANCOURT
JUDGE, 441TH D.C.

YSMAEL D. FONSECA
JUDGE, 441TH D.C.

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

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP42-2019-03493</u> <u>-0-</u> THRU <u>JP42-2019-03893</u> <u>-0-</u>	<u>40,599.11</u> 40,735.71	<i>X10-A1</i>
LESS: COST ON DEPOSIT		<u> </u>	<i>X7 ✓</i>
ADD: COST ON DEPOSIT LIQUIDATED		<u> </u>	<i>X7 ✓</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>40,599.11</u>	<i>X3 ✓</i>
Less: Total amount of remittances to County Treasurer (From Part II)		40,735.71	<i>Ⓟ ✓</i>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>44,190.11</u> 46,455.55 <u>(3,591.00)</u> (5,719.84)	<i>Ⓟ ✓</i>
		<u>78</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 46,455.55	
	<u>40,599.11</u>	<i>B1 ✓</i>
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	<u>3,591.00</u>	<i>\$0.00 Ex B1</i>
<i>Dec. '13, May '16 through Aug. '16, Oct. '16</i>		
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	<u>44,190.11</u>	<i>Ⓟ ✓</i>
	46,455.55	

PREPARED BY: *Daniel Roby* DATE PREPARED: 10-7-19

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]* DATE: 10/23/2019
JUSTICE OF THE PEACE DATE: 10-7-2019

RECEIVED

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

HIDALGO COUNTY
AUDITOR

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-18

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued / Paid	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LOC 113.004, PC 12.23		1200-351-10-068-000-0-000	\$10,074.78
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	10,139.88
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (c)		1100-207-20-000-028-0-000	382.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	162.50
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	50.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	467.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	466.43
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	150.43
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	618.68
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2.50
Motor Vehicle Adm. Fee (\$10-\$20) (Additional Fee for Exp. DL, Exp. Ins., Exp. Reg.)		TRC Sec 548.605, 521.016, 502.407		1100-341-10-060-004-0-000	382.38
Special Fees				1100-341-10-068-000-0-000	384.00
Deferred Disposition		C.C.P. Art. 45.051			20.00
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)			
Support of Judiciary Fund (\$5.00)		LGC 133.105		1100-341-10-060-009-0-000	90.40
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-068-000-0-000	90.28
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	180.49
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	58.29
Scotlaw Fee (\$20)		TRC 502.010(e)		1100-341-10-140-049-0-000	220.79
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	1,715.38
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	135.67
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$3)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (g) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,157.72
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	5.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	1,140.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	814.58
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	602.70
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	798.04
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	285.82
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	10.89
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141 / GC 51.851		1100-207-20-000-070-0-000	1,900.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	135.67
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	950.00
ARREST WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	670.35
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	674.39
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	10.00
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees		LGC 118.131		1100-342-10-060-001-0-000	83.72
Constable Fees				1100-342-10-291-000-0-000	75.00
Precinct #1				1100-342-10-292-000-0-000	150.00
Precinct #2				1100-342-10-293-000-0-000	9.38
Precinct #3				1100-342-10-294-000-0-000	1,552.46
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-014-0-000	6.51
Warrant Fees/Out of County Service Fees DIO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-014-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	4,863.39
Delinquent Fees				1100-202-00-000-004-0-000	4,989.89
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,800.62
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	4,750.00		-
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		-
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		-
Appeal Fees (\$10)		LGC 118.121/118.123 (e)	40.62		-
Abstract Fees (\$5)		LGC 118.121/118.123 (d)	10.00		-
Writ Filing Fee (\$5)		LGC 118.121/118.123 (e)	-		-
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121	-		-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 11.141 (b)	-		-
Probable Cause Tow Hearing Fee (\$20)		HSC 191.0045 (3)(d)	-		-
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)	-		-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)	-		-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/CCP 102.004	-		-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$40,599.11

40,735.71

RECEIVED

OCT 15 2019

HIDALGO COUNTY

AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 10/23/2019
10/25/19

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

Receipt	Cause #	Date	Off Date	Change	Offense Description	CCC	CHS	CHSIP	CMIT	CO	CONST4	CRF	CVCA	DEL	DIS37	DPS	DPSr	FA	IDRF	JCO	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOR	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WARR	WFPREC42	TOTAL
Based on disposition date, TP \$25 should not have been assessed.																																								
JP42-2019-03751	JP01-09-538	9/19/19	9/7/01		NO SAFETY BELT	17.00	3.00		0.5				15				5		5	0.5	2		2.0			20.00							25			3.00		50	148.00	
DEL was over assessed, should be \$37.20. Based on disposition date, TP \$25 should have been assessed. Please call Auditor's Office for instructions																																								
JP42-2019-03689	JP03-11-989	9/17/19	11/15/03		NO LIABILITY INSURANCE	17.00	3.00		0.5				15	119.7			5		5	0.5	2	4.00	2.0			20.00											50	243.70		
DEL was over assessed, should be \$67.40. Based on disposition date, TP \$25 should have been assessed. Please call Auditor's Office for instructions																																								
EXPIRED MOTOR VEHICLE																																								
JP42-2019-03690	JP03-11-990	9/17/19	11/15/03		INSPECTION	17.00	3.00		0.5				15	93.00			5		5	0.5	2	4.00	2.0			20.00										3.00		50	250.00	
SPEDING (EXCEED PRIMA																																								
FACIE LIMIT) - 66 MPH/55																																								
JP42-2019-03724	JP05-05-696	9/18/19	5/9/05		MPH	40.00	3.00							87.00			5					4.00	2.0			20.00										3.00		50	244.00	
DEL was under assessed, should be \$91.50. Please call Auditor's Office for instructions																																								
NO DRIVER'S LICENSE (WHEN																																								
UNLICENSED)																																								
JP42-2019-03711	JP07-10-971	9/18/19	10/6/07		UNLICENSED					90.70													4.0		1.3														96.00	
DEL was over assessed, should be \$107.40. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																								
JP42-2019-03565	JP08-01-132	9/6/19	12/14/07		NO LIABILITY INSURANCE	40.00	3.00	1.00		275.0				122.4			5				4.00	4.00	2.0			20.00	0.60	3.40											480.40	
DEL was over assessed, should be \$94.80. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																								
JP42-2019-03670	JP07-01-739	9/27/19	12/19/06		NO SAFETY BELT	40.00	3.00	1.00						64.50			5				4.00	4.00	2.0			20.00	0.60	3.40											180.50	
DEL was over assessed, should be \$39.90. Based on disposition date, TP \$25 should have been assessed. Please call Auditor's Office for instructions																																								
JP42-2019-03552	JP07-01-1039	9/5/19	1/21/07		PUBLIC INTOXICATION	40.00	3.00	1.00						111.0							4.00	4.00	2.0			20.00	0.60	3.40	5									50	244.00	
DEL was over assessed, should be \$49.82. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																								
SPEDING (EXCEED PRIMA																																								
FACIE LIMIT) - 68 MPH/55																																								
JP42-2019-03722	JP07-06-598	9/18/19	5/30/07		MPH	40.00	3.00	1.00						91.50			5				4.00	4.00	2.0			20.00	0.60	3.40											50	257.50
DEL was over assessed, should be \$39.90. Based on disposition date, IDRF \$2 should have been assessed. Please call Auditor's Office for instructions																																								
JP42-2019-03650	JP08-05-572	9/26/19	5/1/08		UNLICENSED	40.00	3.00	1.00						90.90			5				4.00	4.00	2.0			20.00	0.60	3.40											50	223.90
DEL was over assessed, should be \$36.00. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																								
NO DRIVER'S LICENSE (WHEN																																								
UNLICENSED)																																								
JP42-2019-03660	JP10-01-730	9/16/19	1/23/10		MPH	40.00	3.00	1.00						93.60			5			2.00		4.00	4.00	2.0		20.00	0.60	5.40											213.60	
DEL was over assessed, should be \$26.10. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date																																								
NO DRIVER'S LICENSE (WHEN																																								
UNLICENSED)																																								
JP42-2019-03661	JP10-01-731	9/16/19	1/23/10		UNLICENSED	40.00	3.00	1.00						90.90			5				4.00	4.00	2.0			20.00	0.60	5.40											177.90	
Based on disposition date, TP \$25 should have been assessed. Based on the number of payments, LTF was under assessed by \$2. In addition, based on offense date, TPDC \$1 and TPDC \$1 should have been assessed																																								
DISPLAY EXPIRED LICENSE																																								
PLATES/REGISTRATION																																								
JP42-2019-03575	TR17-3972-42	9/16/19	7/14/17		INSIGNIA (H)					18.00				5.40																										23.40
DEL was under assessed, should be \$43.77. Please call Auditor's Office for instructions																																								
DISPLAY EXPIRED LICENSE																																								
PLATES/REGISTRATION																																								
JP42-2019-03792	TR17-6239-42	9/23/19	11/5/17		INSIGNIA (H)	40.00	3.00	1.00		51.43				42.57			5.00		2.00		4.00	4.00	3.5			20.00	0.60	5.40												184.50
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																																								
DISPLAY EXPIRED LICENSE																																								
PLATES/REGISTRATION																																								
JP42-2019-03752	TR18-1602-42	9/19/19	3/11/18		INSIGNIA (H)	40.00	3.00	1.00						42.57			5.00		2.00		4.00	4.00	2.0			20.00	0.60	5.40												131.57
DEL was over assessed, should be \$26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																								
DRIVING WHILE LICENSE																																								
JP42-2019-03599	JP15-07-341	9/10/19	7/7/15		INVALID	40.00	3.00	1.00						91.50			5		2.00		4.00	4.00	2.0	0.10		20.00	0.60	5.40												180.60
DEL was over assessed, should be \$26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions																																								
JP42-2019-03871	TR16-2223-42	9/27/19	6/25/16		INVALID	40.00	3.00	1.00						46.50			5.00		2.00		4.00	4.00	2.0	0.10		20.00	0.60	5.40												135.60

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

Receipt	Case #	Date	Off Date	Charge	Description	CCC	CHS	CHSP	CMIT	CO	CRF	CVCA	DEL	DISR	DPS	DPSR	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOR	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WAR	TOTAL
<p>DEL was over assessed, should be \$27.03. Based on offense type, CC \$40, CHS \$3, CHSP \$1, IDRF \$2, JCTF \$4, LTF \$2, MVF \$0.60, SJFC \$0.60, SJFS \$8.40, TPDC \$1, and TPDS \$1, should have been assessed. Please call Auditor's Office for instruction</p>																																						
JP42-2019-09862	TR18-2895-J42	9/16/19	5/11/18 DL	Driving While License Invalid -		65.10							45.50		5.00											20.00											135.60	
<p>DEL was under assessed, should be \$48.30. Please call Auditor's Office for instructions</p>																																						
JP42-2019-09563	TR18-4549-J42	9/6/19	8/14/18 DL	Driving While License Invalid -		51.50															6.0																57.50	
<p>DEL was under assessed, should be \$47.70. Please call Auditor's Office for instructions</p>																																						
JP42-2019-09510	TR18-5172-J42	9/4/19	9/24/18 DL	Driving While License Invalid -	14.34	1.08	0.36						16.71		1.80		0.72				1.44	1.44	2.0	0.04		7.19	0.22	1.94				0.36	0.36			50.00		
<p>DEL was over assessed, should be \$26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions. In addition, please enter disposition date</p>																																						
JP42-2019-09765	TR17-1062-J42	9/20/19	12/17/16 DUTY STATUS NOT CURRENT		40.00	3.00	1.00						57.30		5.00		2.00				4.00	4.00	2.0			20.00	0.60	5.40				1.00	1.00			146.30		
<p>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</p>																																						
<p>FAIL TO COMPLY WITH REQUIREMENTS STRIKING STRUCTURE / FIXTURE /</p>																																						
JP42-2019-09874	TR16-2225-J42	9/27/19	6/25/16 LANDSCAPING & L&S200.00		40.00	3.00	1.00						66.57		5.00		2.00				4.00	4.00	2.0			20.00	0.60	5.40				1.00	1.00	3.00		188.57		
<p>DEL was under assessed, should be \$79.80. Please call Auditor's Office for instructions. In addition, please enter disposition date</p>																																						
JP42-2019-09844	TR17-2414-J42	9/26/19	5/9/17 Responsibility (H)	Fail to Maintain Financial	11.55	0.87	0.29						22.87		1.43		0.58				1.16	1.16	2.0			5.78	0.17	1.56				0.29	0.29			50.00		
<p>DEL was under assessed, should be \$80.40. Please call Auditor's Office for instructions</p>																																						
JP42-2019-09867	TR18-4794-J42	9/27/19	4/27/18 Responsibility (H)	Fail to Maintain Financial	40.00	3.00	1.00						79.20		5.00		2.00				4.00	4.00	2.0			20.00	0.60	5.40				1.00	1.00			343.20		
<p>DEL was over assessed, should be \$26.73. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions</p>																																						
JP42-2019-09880	TR15-0934-J42	9/17/19	11/15/15 UNLICENSED-NOT CDL	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40.00	3.00	1.00						46.50		5.00		2.00				4.00	4.00	2.0	0.10	0.4	20.00	0.60	5.40				1.00	1.00			136.00		
JP42-2019-09842	TR16-3462-J42	9/16/19	9/30/16 UNLICENSED-NOT CDL	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40.00	3.00	1.00						46.50		5.00		2.00				4.00	4.00	2.0	0.10		20.00	0.60	5.40				1.00	1.00			135.60		
JP42-2019-09371	TR18-4467-J42	9/18/19	8/4/18 UNLICENSED not CDL (H)	No Drivers License - When UNLICENSED not CDL (H)	40.00	3.00	1.00						46.50				2.00				4.00	4.00	2.0	0.10		20.00	0.60	5.40				1.00	1.00			135.60		
JP42-2019-09873	TR16-2224-J42	9/27/19	6/25/16 VEHICLE - DRIVER	OPEN CONTAINER IN MOTOR VEHICLE - DRIVER	40.00	3.00	1.00						86.73		5.00		2.00				4.00	4.00	2.0	0.10		20.00	0.60	5.40				1.00	1.00			175.83		
<p>DEL was under assessed, should be \$32.10. Please call Auditor's Office for instructions. In addition, please enter disposition date</p>																																						
JP42-2019-09796	TR16-3843-J42	9/23/19	10/28/16 UNLICENSED-NOT CDL	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	1.73	0.13	0.04										0.22				0.17	0.17		0.01		0.87	0.03	0.23				0.04	0.04			3.77		
<p>DEL was under assessed, should be \$46.50. Please call Auditor's Office for instructions</p>																																						
JP42-2019-09555	TR17-1361-J42	9/5/19	3/22/17 UNLICENSED-NOT CDL	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	40.00	3.00	1.00						6.00		5.00		2.00				4.00	4.00	2.0	0.10		20.00	0.60	5.40				1.00	1.00			161.00		
<p>DEL was under assessed, should be \$47.10. Please call Auditor's Office for instructions. Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date</p>																																						
JP42-2019-09773	TR17-1968-J42	9/20/19	4/20/17 UNLICENSED-NOT CDL	NO DRIVER LICENSE WHEN UNLICENSED-NOT CDL	1.68	0.13	0.04						1.95		0.21		0.08				0.17	0.17	2.0			0.84	0.02	0.23				0.04	0.04			73.50		
<p>Based on first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-09360	TR16-2229-J42	9/23/19	4/4/18 UNLICENSED not CDL (H)	No Drivers License - When UNLICENSED not CDL (H)	11.40	0.85	0.28						32.10		1.42		0.57				1.14	1.14	2.0	0.03		20.00	0.17	1.54				0.28	0.28			139.10		
<p>DEL was under assessed, should be \$47.10. Please call Auditor's Office for instructions. In addition, please enter disposition date</p>																																						
JP42-2019-09640	TR16-4818-J42	9/16/19	9/6/18 UNLICENSED not CDL (H)	No Drivers License - When UNLICENSED not CDL (H)	14.34	1.08	0.36						16.71		1.80		0.72				1.44	1.44	2.0	0.04		7.19	0.22	1.94				0.36	0.36			50.00		
<p>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</p>																																						
JP42-2019-09716	TR18-4468-J42	9/18/19	8/4/18 above posted speed limit	Speeding 10 percent or more	40.00	3.00	1.00						62.73				2.00				4.00	4.00	2.0	0.10		20.00	0.60	5.40				1.00	1.00	3.00		184.83		

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

Receipt	Cause #	Date	Offense Description	CCC	CHS	CHSP	CMIT	CO	CONST4	CVCA	DEL	DPSr	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOR	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WARR	TOTAL		
				24.01	1.80	0.60		12.50		12.5		29.13			3.00		1.20		2.40	2.40		0.06		12.02	0.36	3.24			18.01				0.60	0.60	1.80		126.23	
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03795	TR19-0845-J42	9/23/19	10/28/19 UNLICENSED	20.84	1.56	0.52		12.50		12.5		23.73			2.60		1.04		2.08	2.08	2.0	0.05		0.31	2.81			15.61				0.52	0.52	1.56		102.83		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03505	TR19-1057-J42	9/9/19	5/23/19 UNLICENSED not CDL(H)	0.84	0.06	0.02		32.00							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		36.00		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03576	TR19-1131-J42	9/6/19	6/17/19 Headgear					40.50							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		6.10		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03810	TR19-1269-J42	9/24/19	7/6/19 Unlicensed not CDL(H)					40.50							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		6.10		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03744	TR19-1521-J42	9/19/19	7/29/19 Unlicensed not CDL(H)					40.50							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		6.10		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03503	TR19-1085-J42	9/10/19	6/13/19 above posted speed limit					60.10							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		6.10		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03753	TR19-1137-J42	9/19/19	6/19/19 above posted speed limit					60.10							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		6.10		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
JP42-2019-03677	TR19-1435-J42	9/17/19	7/27/19 above posted speed limit					26.10							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		6.10		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
DEL was under assessed, should be \$47.10. Please call Auditor's Office for instructions. Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.				29.01	2.18	0.73		60.00				39.62			3.63		1.45		2.90	2.90	2.0	0.07		14.51	0.41	3.92			21.76			0.73	0.73	2.18		188.73		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
DEL was under assessed, should be \$48.68. Please call Auditor's Office for instructions. Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.				8.11	0.61	0.20						18.45			1.01		0.41		0.81	0.81	3.5	0.02		7.78	0.12	1.09			6.07			0.20	0.20	0.61		50.00		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
DEL was under assessed, should be \$54.33. Please call Auditor's Office for instructions.				28.95	2.17	0.72		57.00				38.89			3.62		1.45		2.90	2.91	2.0	0.07		14.48	0.43	3.91			21.72			0.72	0.72	2.17		184.83		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.</p>																																						
DEL was over assessed, should be \$51.63. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's Office for instructions.				40.00	3.00	1.00						94.23			5.00		2.00		4.00	4.00	2.0	0.10		20.00	0.60	5.40			30.00			1.00	1.00	3.00	50	266.33		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03865	TR19-0695-J42	9/27/19	4/4/19 Unlicensed not CDL(H)	17.96	1.35	0.45		13.90							2.24		0.90		1.80	1.79		0.04		8.98	0.27	2.42					0.45	0.45				53.00		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03502	TR19-1031-J42	9/9/19	6/1/19 RESPONSIBILITY	11.34	0.85	0.28		81.00							1.42		0.59		1.13	1.13				0.17	1.53						0.28	0.28				100.00		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03616	TR19-0419-J42	9/12/19	2/21/19 RESPONSIBILITY					29.00							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		31.00		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03607	TR19-0903-J42	9/10/19	5/9/19 above posted speed limit	20.84	1.56	0.52		45.00							2.60		1.04		2.08	2.08	2.0	0.05		0.31	2.81			15.61			0.52	0.52	1.56		97.10			
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03621	TR19-1652-J42	9/13/19	8/27/19 EXPIRED LICENSE PLATE												0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		20.00		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03853	TR19-1661-J42	9/26/19	8/30/19 above posted speed limit	11.66	0.87	0.29									1.46		0.58		1.17	1.17		0.03		0.19	1.57			0.58	14		0.29	0.29	0.87		35.02			
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03861	JP09-07-430	9/27/19	7/25/09 UNSAFE LANE CHANGE	40.00	3.00	1.00		153.0		5.00		96.90			2.00		2.00		4.00	4.00	2.0			20.00	0.60	5.40			30.00				3.00	3.00	50	419.90		
<p>Based on the first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																						
JP42-2019-03764	TR19-0969-J42	9/20/19	5/20/19 Responsibility (H)					95.00							0.10		0.04		0.08	0.08	4.0			0.01	0.11			0.66				0.02	0.02	0.06		95.00		

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

Receipt Cause # Date Off Date Charge Offense Description	CCC	CHS	CHSIP	CMIT	CO	CONST4	CRF	CVCA	DEL	DISP	DPS	DPS	FA	IDRF	JCD	JCTF	JSF	LTF	MVVF	OVER	SCOF	SIFC	SIFS	SO	SOY	STF	STFC	STFS	TP	TPDC	TPDS	UTFC	WAR	TOTAL	WFPREC42	
JP42-2019-03778 TR19-0839-J42 9/23/19 5/4/19 Unlicensed not CDL(H) No Drivers License - When Driving While License Invalid -	22.04	1.65	0.55	-	-	-	-	-	-	-	2.76	-	2.76	1.10	-	2.20	2.21	2.0	0.06	-	11.02	0.33	2.88	-	-	-	-	-	0.55	0.55	-	-	-	-	50.00	-
JP42-2019-03577 TR19-1130-J42 9/6/19 6/17/19 DL Driving While License Invalid -	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	3.58	1.43	-	2.86	2.86	2.0	0.07	-	-	0.43	3.86	-	-	-	-	0.72	0.72	-	-	-	-	50.00	-	
JP42-2019-03763 TR19-1592-J42 9/20/19 8/12/19 LIGHTED TO THE FRONT MORE THAN 4 DRIVING LAMPS	19.16	1.44	0.48	-	-	-	-	-	-	-	2.40	-	2.40	0.96	-	1.92	1.92	2.0	0.05	-	-	0.29	2.59	-	-	14.39	-	0.48	0.48	1.44	-	-	50.00	-		
JP42-2019-03523 TR19-1569-J42 9/4/19 8/7/19 Pass VEH Required to be Secured by in Safety Belt, Child <17.	39.20	2.94	0.98	-	-	-	-	-	-	-	-	-	-	1.96	-	3.92	3.92	2.0	-	-	-	0.59	5.29	-	4.9	29.40	-	0.98	0.98	2.94	-	-	100.00	-		
JP42-2019-03652 TR19-1407-J42 9/16/19 7/18/19 PASS,CHILD<18 SAFETY SEAT SYS,CHILD	29.97	2.25	0.75	-	-	-	-	-	-	-	3.75	-	3.75	1.50	-	3.00	3.00	2.0	0.05	-	-	0.45	4.05	-	-	22.48	-	0.75	0.75	2.25	-	-	77.00	-		
JP42-2019-03839 TR19-1576-J42 9/26/19 8/17/19 above posted speed limit Speeding 10 percent or more	20.84	1.56	0.52	-	-	-	-	-	-	-	2.60	-	2.60	1.04	-	2.08	2.08	-	0.05	-	-	0.31	2.81	-	-	15.61	-	0.52	0.52	1.56	-	-	60.00	-		
JP42-2019-03820 TR19-1770-J42 9/25/19 8/30/19 above posted speed limit Speeding 10 percent or more	19.16	1.44	0.48	-	-	-	-	-	-	-	2.40	-	2.40	0.96	-	1.92	1.92	2.0	0.05	-	-	0.29	2.59	-	-	14.39	-	0.48	0.48	1.44	-	-	50.00	-		
JP42-2019-03837 TR19-1777-J42 9/26/19 9/13/19 Unlicensed not CDL(H) No Drivers License - When	28.60	2.15	0.72	-	-	-	-	-	-	-	3.58	-	3.58	1.43	-	2.86	2.86	2.0	0.07	-	-	0.43	3.86	-	-	-	-	0.72	0.72	-	-	-	50.00	-		

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of September 30, 2019

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for September 2019
Observation No. 1	<p>We noted that 63 of 403 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), July 2019 (76), and August 2019 (66) are pending to be completed.</p>
Recommendation No. 1	<p>Management should contact the Information Technology Department to provide the training needed to complete the pending adjustments. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for September 2019
Observation No. 3	We noted that 23 cash bonds (see Exhibit B) posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date of their release from jail.
Recommendation No. 3	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION/ITEM:	The 23 cash bonds are liquidated as soon as possible.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

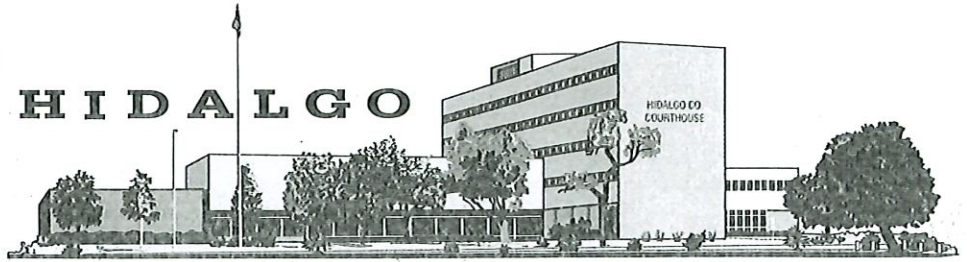
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 3, 2020

January 3, 2020

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 415TH D.C.

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

YSMAEL D. FONSECA
JUDGE, 461TH D.C.

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

Conclusion:

Collections for the month of September 2019 totaled \$13,393.37. 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 collections for 6 of 20 days were deposited at the bank 2 to 4 days after collections were received. According to the Court Coordinator, deposits were not made timely daily due to limited staff.

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

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

Recommendation:

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

Observation No. 2:

We randomly selected 5 of 10 *Scofflaw Release Forms* for the month of September 2019. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. The payment type and/or case disposition/status on the *Scofflaw Release Forms* were not consistently filled out on the form.
2. The "motion/order to dismiss" form was not scanned and attached to *Odyssey*.
3. The outstanding balance was not zeroed out prior to approving the *Scofflaw Release Form*.
4. The *Scofflaw Release Forms* were not consistently scanned and attached to *Odyssey*.
5. A *Scofflaw Release Form* was left blank.

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

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

- a. The amount received in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Recommendation:

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

Observation No. 3:

We noted that 1 of 11 online credit card transactions was receipted 32 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 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 verify 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 by January 17, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

PBC

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

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP51-2019-00625</u> THRU <u>JP51-2019-00728</u>	\$ 13,393.37	x9-a, ✓
LESS: COST ON DEPOSIT		0.00	x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		0.00	x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ 13,393.37	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$ 13,393.37	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		(0.00)	x4-a, ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 13,393.37	B, ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	✓
Total Remittances Made to County Treasurer	\$ 13,393.37	(A) ✓

PREPARED BY: Mr. Seymour

DATE: 10/6/2019

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: 10-21-2019 10/23/19

[Signature]
JUSTICE OF THE PEACE
DATE: 10/9/2019

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

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

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	\$ 3,389.84
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	316.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	12.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	204.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1241-341-10-060-000-0-000	68.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1241-341-10-060-000-0-000	272.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-002-0-000	138.00
Motor Vehicle Adm. Fee (\$10-\$20) (includes Fee for Exp. DL, Exp. Ins. Cert, Exp. Motor Reg)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-060-000-0-000	384.90
Deferred Disposition		C.C.P. Art. 45.051	884.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	-		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	40.80
Traffic Fee (\$3)		T.R.C. 542.203		1100-341-10-060-000-0-000	120.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	0.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	12.50
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	180.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	68.00
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. 415.032		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (h)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(n)		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	2,720.00
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. 56.601 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$50)	29	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)	30	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	174.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.2031		1100-207-20-000-035-0-000	1,260.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0945		1100-207-20-000-053-0-000	272.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	367.20
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	136.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	5.30
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	290.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	68.00
Texas Home Visiting Program Contribution (\$5)	29	HSC 191.004/BLGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	30	GC 51.971 (c)		1100-207-20-000-076-0-000	145.00
ARREST/WARRANT/FEES: STATE					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	305.00
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	25.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	10.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	1,150.00
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	36.63
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	735.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	75.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	400.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	250.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		504.1(b)/CCP 102.004		1100-341-10-060-006-0-000	-

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: *ea 10-21-2019*
10/23/19

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 13,393.37

Justice of the Peace Jason Peña Schedule of Adjustments

For the Month Ended September 30, 2019

Receipt Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	DEL	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	Received Amount
JP51-2019-00695	TR18-0087-J51	9/19/2019	4/7/2018	Speeding 10 percent or more above posted speed limit	32.85	2.46	0.82	30.09	4.11	1.64	3.29	2	0.02	16.43	0.49	4.44	24.64	0.82	0.82	2.45	130.73

Delinquent was under assessed \$0.46.

JP51-2019-00695

TR18-0087-J51

9/19/2019

4/7/2018

Speeding 10 percent or more

above posted speed limit

32.85

2.46

0.82

30.09

4.11

1.64

3.29

2

0.02

16.43

0.49

4.44

24.64

0.82

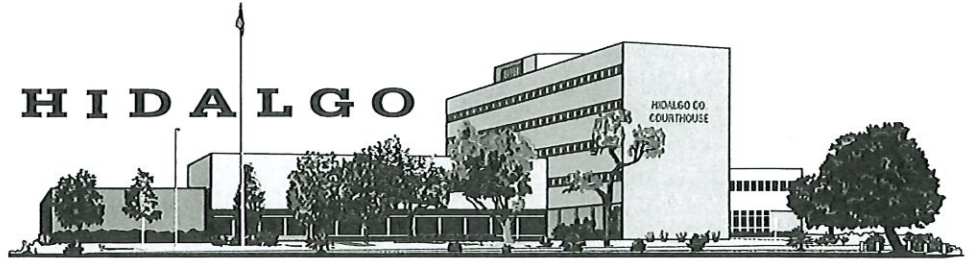
0.82

2.45

130.73

COUNTY of HIDALGO

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Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

January 16, 2020

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

Re: City of Donna TIRZ No. 2 Report No. 2019-25

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2018 list of tax accounts coded THCD2 by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list only included real property tax accounts located within the TIRZ boundaries.

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

As part of the review, we reviewed the agreement between Hidalgo County and the City of Donna, the 2018 list of tax accounts coded THCD2 by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 208730 and 208731 are located within the TIRZ boundaries; however, the tax account numbers were not included on the tax year 2018 list of tax accounts coded THCD2 by HCAD.

Please make the necessary corrections and submit the tax year 2018 revised list of tax accounts coded THCD2 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by January 31, 2020.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

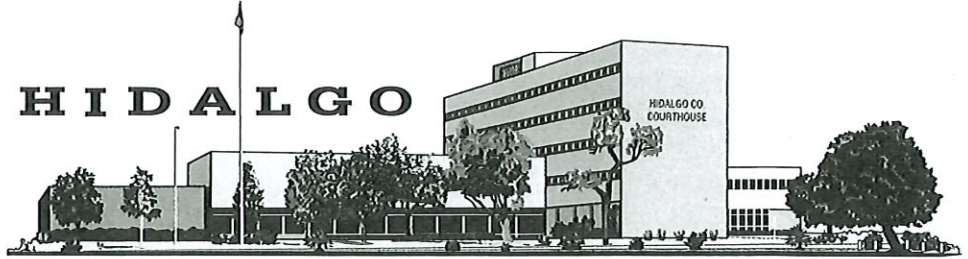
Cc: The Honorable Richard Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
David Vasquez, City Finance Director, City of Donna

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY JUDGE, 1 ST D.C.	FERNANDO MANCIAS JUDGE, 8 TH D.C.	J. R. "BOSSY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	MARLA CUELLAR JUDGE, 21 ST D.C.	MARIO E. RAMIREZ, JR. JUDGE, 31 ST D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	L. KENO VASQUEZ JUDGE, 39 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEER. BETANCOURT JUDGE, 44 TH D.C.	YSMAEL D. FONSECA JUDGE, 44 TH D.C.
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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 16, 2020

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

Re: City of Donna TIRZ No. 2 Report No. 2019-25

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Donna Tax Increment Reinvestment Zone No. 2 (TIRZ). The objective of the review was to determine if TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

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

In conducting the review, we reviewed TIRZ collection reports provided by the Tax Office, City of Donna TIRZ No. 2 list of accounts provided by the Tax Office, a list of tax accounts coded THCD2 by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 208730 and 208731 located within the TIRZ boundaries were not included in the TIRZ collections reports provided by the Tax Office. Both tax account numbers were not coded THCD2 by the HCAD.

The collections reports were manually adjusted to reflect the proper collections. In addition, a letter was sent to the HCAD notifying them of the coding errors.

We recommend that the tax accounts be added to the TIRZ collections reports once the required revisions are made by the HCAD. In addition, copies of the revised TIRZ collections reports should be submitted to the County Auditor's Office by February 14, 2020.

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

Respectfully,

A handwritten signature in cursive script that reads 'Maria A. Duran'.

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge
David Vasquez, City Finance Director, City of Donna

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SNOLETERRY
JUDGE, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 201ST D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 313TH D.C.

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

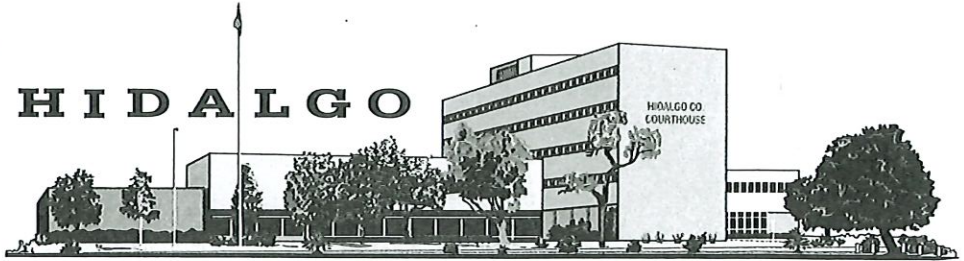
ISRAEL RAMON, JR.
JUDGE, 452ND D.C.

RENEE R. BETANCOURT
JUDGE, 411TH D.C.

YSMAEL D. FONSECA
JUDGE, 414TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 15, 2020

Omar Romero, City Manager
City of Peñitas
P.O. Box 204
Peñitas, Texas 78576

Re: City of Peñitas TIRZ No. 1 Report No. 2018-25

Dear Mr. Romero:

We conducted a limited scope review of the interlocal agreement between the City of Peñitas, Hidalgo County, and City of Peñitas Tax Increment Reinvestment Zone No. 1 (Peñitas TIRZ). The objectives of the review were to determine the accuracy of the Peñitas TIRZ 2017-2018 (collections for February 1, 2017 through January 31, 2018) payment amount and compliance with Tax Code §311.016 and Section IV (C)(i) regarding completion of the annual report and annual audit report by the Peñitas TIRZ.

The scope of the review was limited to the Peñitas TIRZ property accounts as of January 31, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The results of the review revealed the following:

1. A payment request in the amount of \$89,157.00 was received from the City of Peñitas on behalf of the Peñitas TIRZ; however, it was determined that the amount due to the Peñitas TIRZ for 2017-2018 is \$89,136.52 (see Exhibit A).
2. The annual report and annual audit report were submitted in compliance with Tax Code §311.016 and Section IV (C)(i) of the interlocal agreement.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 ST D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 372 ND D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. KENO VASQUEZ JUDGE, 311 TH D.C.	ISRAEL RAMON, JR. JUDGE, 410 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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2017-2018 Penitas TIRZ Payment

	Penitas TIRZ Calculation for Tax Year 2017				Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation					
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 20,528,342.00				
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0058				
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 119,064.38				
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 20,528,342.00				
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,356,701.00				
Captured Appraised Value	\$ 19,171,641.00				
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of 95% of .5095 or 95% of current M&C)	0.004840				
Tax Levy Due to TIRZ	\$ 89,157				
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 116,552.59				
Percent Collected of Actual Levy	100.0000%				
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 89,157				
(Less) Administrative Cost	\$ 89,157.00				\$ 89,157.00
(Less) Adjustments --					
2017-2018 TIRZ PAYMENT AMOUNT					\$ 89,157.00

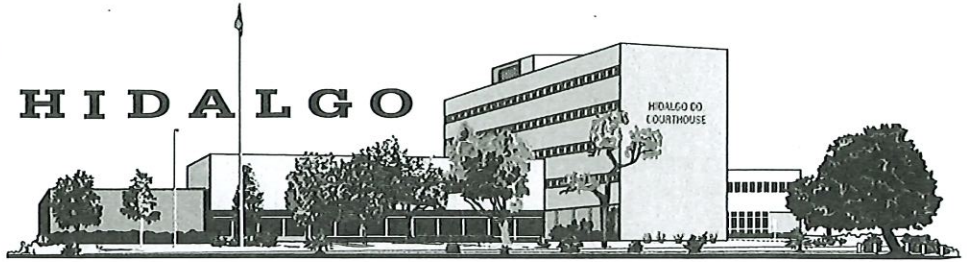
-- Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation						
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 20,188,921.00	\$ 19,903,501.00	\$ 16,933,646.00	\$ 15,853,928.00	\$ 16,071,853.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0058	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 117,095.74	\$ 117,430.66	\$ 99,908.51	\$ 93,538.18	\$ 94,823.93	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 20,188,921.00	\$ 19,903,501.00	\$ 16,933,646.00	\$ 15,853,928.00	\$ 16,071,853.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,356,701.00	\$ 1,356,701.00	\$ 1,356,701.00	\$ 1,356,701.00	\$ 1,356,701.00	
Captured Appraised Value	\$ 18,832,220.00	\$ 18,546,800.00	\$ 15,576,945.00	\$ 14,497,227.00	\$ 14,715,152.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of 95% of .5095 or 95% of current M&C)	0.004840	0.004840	0.004840	0.004840	0.004840	
Tax Levy Due to TIRZ	\$ 91,147.94	\$ 89,766.51	\$ 75,392.41	\$ 70,166.58	\$ 71,221.34	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 116,310.23	\$ 117,430.66	\$ 99,908.51	\$ 93,538.18	\$ 94,823.93	
Percent Collected of Actual Levy	99.3292%	0.0000%	0.0798%	0.0841%	0.0965%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 91,147.94	\$ 89,766.51	\$ 75,392.41	\$ 70,166.58	\$ 71,221.34	
(Less) Administrative Cost	\$ 91,147.94	\$ 89,766.51	\$ 75,392.41	\$ 70,166.58	\$ 71,221.34	
(Less) Adjustments --	\$ 90,536.52	\$ -	\$ 60.16	\$ 59.01	\$ 68.73	
2017-2018 TIRZ PAYMENT AMOUNT						\$ 90,724.42
(Less) Administrative Cost						\$ (1,400.00)
(Less) Adjustments --						\$ (187.90)
2017-2018 TIRZ PAYMENT AMOUNT						\$ 89,136.52

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 15, 2020

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

Re: City of Peñitas TIRZ No. 1 Report No. 2019-26

Dear Mr. Villarreal:

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

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

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

The results of the review revealed that the 7 tax account numbers listed below are located within the TIRZ boundaries; however, the tax account numbers were not included in the City of Peñitas TIRZ No. 1 list of accounts. In addition, collections were received for 2 of the tax accounts; however, the 2 tax accounts were not included in the TIRZ collections reports. The collection reports were manually adjusted to reflect the proper collections.

1	H4250-01-000-0214-00
2	F1450-02-000-0001-00
3	H4250-01-000-0209-02
4	H4250-01-000-0208-05
5	H4250-01-000-0211-05
6	H4250-01-000-0196-05
7	H4250-01-000-0207-06

Please make the necessary corrections and submit a copy of the revised City of Peñitas TIRZ No. 1 list of accounts and collection reports to the County Auditor's Office by January 31, 2020.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 412 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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The Honorable Pablo "Paul" Villarreal, Jr.
January 15, 2020
Page 2 of 2

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: The Honorable Richard Cortez, Hidalgo County Judge
Omar Romero, City Manager, City of Peñitas

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 420TH D.C.

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

YSMAEL D. FONSECA
JUDGE, 467TH D.C.

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

January 16, 2020

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

Re: City of Mercedes TIRZ No. 1 Report No. 2019-30

Dear Mr. Villarreal:

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

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

In conducting the review, we reviewed TIRZ collection reports provided by the Tax Office, City of Mercedes TIRZ No. 1 list of accounts provided by the Tax Office, a list of tax accounts coded THMC1 by the Hidalgo County Appraisal District (HCAD), and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 691661, 691702, 719712, 1072631, 1128290, and 1131026 located within the TIRZ boundaries were not included in the TIRZ collection reports and list of accounts provided by the Tax Office. The collections reports were manually adjusted to reflect the proper collections. There were no collections for tax account number 1128290.

In addition, account number 234157 was included in the tax collection reports; however, the account is not within the TIRZ zone.

Please make the necessary corrections and submit a copy of the revised TIRZ collection report to the County Auditor's Office by January 31, 2020.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

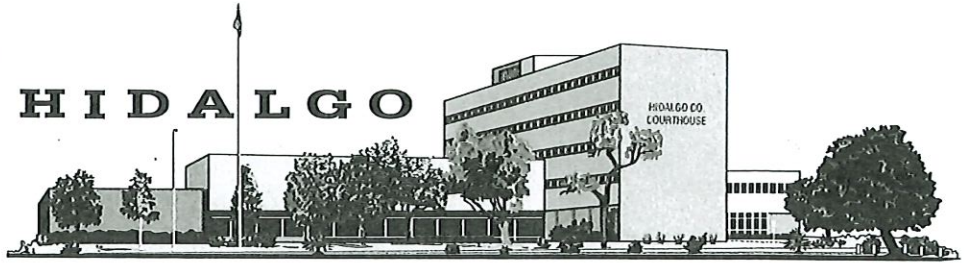
cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERAY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 113TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 376TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 381TH D.C. L. KENO VASQUEZ JUDGE, 393TH D.C. ISRAEL RAMON, JR. JUDGE, 435TH D.C. RENEE R. BETANCOURT JUDGE, 441TH D.C. YSMAEL D. FONSECA JUDGE, 464TH D.C.

COUNTY of HIDALGO

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

January 16, 2020

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

Re: City of Pharr TIRZ No. 2 Report No. 2019-34

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Pharr Tax Increment Reinvestment Zone No. 2 (TIRZ). The objective of the review was to determine if TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

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

In conducting the review, we reviewed TIRZ collection reports provided by the Tax Office, City of Pharr TIRZ No. 2 list of accounts provided by the Tax Office, a list of tax accounts coded THPR2 by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account number 1131402 located within the TIRZ boundaries was not included in the TIRZ collection reports and list of accounts provided by the Tax Office.

In addition, account numbers 1069559, 1069560, and 1069561 were included in the tax collection reports; however, the accounts are not within the TIRZ zone. All three tax accounts were coded THPR2 by the HCAD.

The collections reports were manually adjusted to reflect the proper collections. In addition, a letter was sent to the HCAD notifying them of the coding errors.

Please make the necessary corrections and submit a copy of the revised TIRZ collection report to the County Auditor's Office by February 14, 2020.

If you have any questions, feel free to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-251 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,

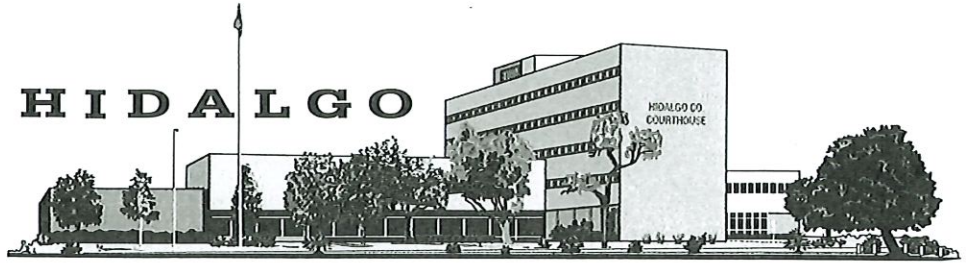
Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge
Karla Saavedra, City Finance Director, City of Pharr

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNGLETERRY JUDGE, 2 ND D.C.	FERNANDO MANCIAS JUDGE, 13 TH D.C.	J.R. "BOBBY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	MARLA CUELLAR JUDGE, 21 ST D.C.	MARIO E. RAMIREZ, JR. JUDGE, 33 RD D.C.	NOE GONZALEZ JUDGE, 31 ST D.C. OVERSEER	LETICIA LOPEZ JUDGE, 31 ST D.C.	L. KENO VASQUEZ JUDGE, 31 ST D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEE R. BETANCOURT JUDGE, 44 TH D.C.	YSMAEL D. FONSECA JUDGE, 44 TH D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 16, 2020

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

Re: City of Pharr TIRZ No. 2 Report No. 2019-34

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2018 list of tax accounts coded THPR2 by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list only included real property tax accounts located within the TIRZ boundaries.

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

As part of the review, we reviewed the agreement between Hidalgo County and the City of Pharr TIRZ No. 2, the 2018 list of tax accounts coded THPR2 by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 1069559, 1069560, and 1069561 are not located within the TIRZ boundaries; however, the tax account numbers were included on the tax year 2018 list of tax accounts coded THPR2 by HCAD.

Please make the necessary corrections and submit the tax year 2018 revised list of tax accounts coded THPR2 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by January 31, 2020.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

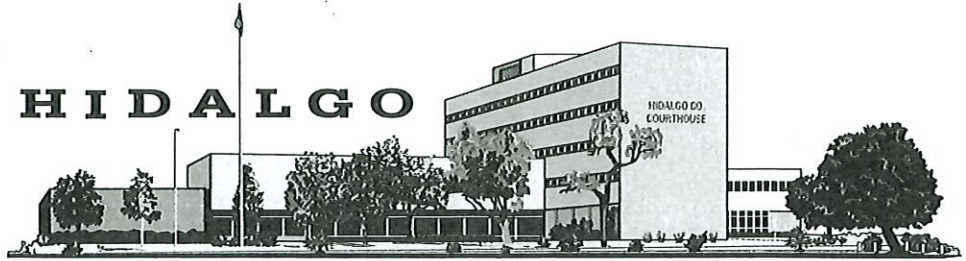
Cc: The Honorable Richard Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 81ST D.C. FERNANDO MANCIAS JUDGE, 13TH D.C. J. R. "BOBBY" FLORES JUDGE, 111TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. L. XENO VASQUEZ JUDGE, 391ST D.C. ISRAEL RAMON, JR. JUDGE, 432ND D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. YSMAEL D. FONSECA JUDGE, 461ST D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 15, 2020

Roy Rodriguez, City Manager
City of McAllen
1300 Houston Avenue
McAllen, TX 78501

Re: McAllen TIRZ No. 1 (Tres Lagos) Report No. 2019-35

Dear Mr. Rodriguez:

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

The scope of the review was limited to the property tax accounts within McAllen TIRZ No. 1 for 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.


The results of the review revealed the following:

1. A payment request was submitted in the amount of \$152,517.30; however, we determined that the payment amount should be \$159,190.30 (a difference of \$6,673.00) (see Exhibit A); and
2. The annual report and annual financial review were submitted in compliance with Tax Code § 311.016 and section IV (B)(2) and VIII (J) of the interlocal agreement.

We will proceed to process the 2018 McAllen TIRZ No. 1 payment in the amount of \$159,190.30.

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

Respectfully,


Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY JUDGE, 52ND D.C. FERNANDO MANCIAS JUDGE, 13TH D.C. J. R. "BOBBY" FLORES JUDGE, 135TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 376TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 381ST D.C. L. KENO VASQUEZ JUDGE, 388TH D.C. ISRAEL RAMON, JR. JUDGE, 439TH D.C. RENEE R. BETANCOURT JUDGE, 446TH D.C. YSMAEL D. FONSECA JUDGE, 461ST D.C.

2018-2019 McAllen TIRZ Payment

McAllen TIRZ Calculation for Tax Year	2018	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation		
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 34,592,265	
(Multiplied by Hidalgo County Current (CHC) Tax Rate (.581100))	\$ 200,644.88	
CHC Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 34,592,265	
(Less) TIRZ Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,093,713	
Captured Appraised Value	\$ 33,498,552	
Captured Appraised Value	\$ 33,498,552	
(Less) 7% of current MACD	\$ 2,354,900	
Tax Levy Due to TIRZ	\$ 31,143,652	
TIRZ Collections (for February 1 through January 31) as per Collections Reports (provided by Hidalgo County Tax Office)	\$ 190,888.93	
(Gross) CHC Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 309,301.78	
Percent Collected of Actual Levy	31.32%	
Tax Levy Due to TIRZ	\$ 170,783.15	
(Less) 7% Percent Collected of Actual Levy	\$ 11,754.82	
(Less) Administrative Cost	\$ 15,850.00	
(Less) Adjustments **	\$ 13,324.00	
2018-2019 TIRZ PAYMENT AMOUNT	\$ 152,617.33	\$ 152,617.33

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

County Auditor's Calculation for Tax Year	2018	County Auditor's Calculation for Tax Year	2017	County Auditor's Calculation for Tax Year	2018	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation						
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 1,428,102.00	\$ 1,387,624.00	\$ 3,052,722.00	\$ 34,498,091.00	\$ 34,498,091.00	
(Multiplied by Hidalgo County Current (CHC) Tax Rate (.581100))	\$ 8,414.00	\$ 8,182.38	\$ 17,756.79	\$ 200,088.70	\$ 200,088.70	
CHC Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 1,428,102.00	\$ 1,387,624.00	\$ 3,052,722.00	\$ 34,498,091.00	\$ 34,498,091.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,173,455.00	\$ 1,173,455.00	\$ 1,173,455.00	\$ 1,173,455.00	\$ 1,173,455.00	
Captured Appraised Value	\$ 254,647.00	\$ 214,169.00	\$ 1,879,267.00	\$ 33,324,636.00	\$ 33,324,636.00	
Captured Appraised Value	\$ 254,647.00	\$ 214,169.00	\$ 1,879,267.00	\$ 33,324,636.00	\$ 33,324,636.00	
(Less) 7% of current MACD	\$ 17,825.29	\$ 15,191.83	\$ 133,348.69	\$ 1,193,070.14	\$ 1,193,070.14	
Tax Levy Due to TIRZ	\$ 236,821.71	\$ 198,977.17	\$ 1,745,918.31	\$ 32,131,565.86	\$ 32,131,565.86	
TIRZ Collections (for February 1 through January 31) as per Collections Reports (provided by Hidalgo County Tax Office)	\$ 190,888.93	\$ 190,888.93	\$ 190,888.93	\$ 190,888.93	\$ 190,888.93	
(Gross) CHC Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 309,301.78	\$ 309,301.78	\$ 309,301.78	\$ 309,301.78	\$ 309,301.78	
Percent Collected of Actual Levy	31.32%	31.32%	31.32%	31.32%	31.32%	
Tax Levy Due to TIRZ	\$ 118,412.85	\$ 107,412.85	\$ 904,029.37	\$ 31,940,686.93	\$ 31,940,686.93	
(Less) Administrative Cost	\$ 13,324.00	\$ 13,324.00	\$ 13,324.00	\$ 13,324.00	\$ 13,324.00	
2018-2019 TIRZ PAYMENT AMOUNT	\$ 105,088.85	\$ 94,088.85	\$ 790,705.37	\$ 31,927,362.93	\$ 31,927,362.93	\$ 105,088.85

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

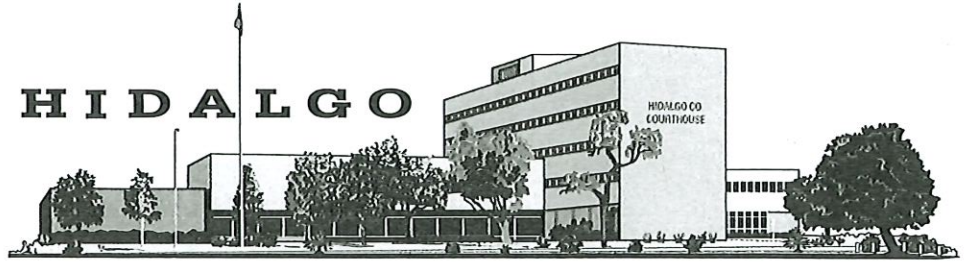
Year 2018 Payment Calculation
 City's Net Amount Due \$ 152,617.33
 County's Net Amount Due \$ 190,888.93
 Totals \$ 343,506.26

County Auditor's Calculation for Tax Year	2018	County Auditor's Calculation for Tax Year	2017	County Auditor's Calculation for Tax Year	2018	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation						
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 1,428,102.00	\$ 1,387,624.00	\$ 3,052,722.00	\$ 34,498,091.00	\$ 34,498,091.00	
(Multiplied by Hidalgo County Current (CHC) Tax Rate (.581100))	\$ 8,414.00	\$ 8,182.38	\$ 17,756.79	\$ 200,088.70	\$ 200,088.70	
CHC Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 1,428,102.00	\$ 1,387,624.00	\$ 3,052,722.00	\$ 34,498,091.00	\$ 34,498,091.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,173,455.00	\$ 1,173,455.00	\$ 1,173,455.00	\$ 1,173,455.00	\$ 1,173,455.00	
Captured Appraised Value	\$ 254,647.00	\$ 214,169.00	\$ 1,879,267.00	\$ 33,324,636.00	\$ 33,324,636.00	
Captured Appraised Value	\$ 254,647.00	\$ 214,169.00	\$ 1,879,267.00	\$ 33,324,636.00	\$ 33,324,636.00	
(Less) 7% of current MACD	\$ 17,825.29	\$ 15,191.83	\$ 133,348.69	\$ 1,193,070.14	\$ 1,193,070.14	
Tax Levy Due to TIRZ	\$ 236,821.71	\$ 198,977.17	\$ 1,745,918.31	\$ 32,131,565.86	\$ 32,131,565.86	
TIRZ Collections (for February 1 through January 31) as per Collections Reports (provided by Hidalgo County Tax Office)	\$ 190,888.93	\$ 190,888.93	\$ 190,888.93	\$ 190,888.93	\$ 190,888.93	
(Gross) CHC Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 309,301.78	\$ 309,301.78	\$ 309,301.78	\$ 309,301.78	\$ 309,301.78	
Percent Collected of Actual Levy	31.32%	31.32%	31.32%	31.32%	31.32%	
Tax Levy Due to TIRZ	\$ 118,412.85	\$ 107,412.85	\$ 904,029.37	\$ 31,940,686.93	\$ 31,940,686.93	
(Less) Administrative Cost	\$ 13,324.00	\$ 13,324.00	\$ 13,324.00	\$ 13,324.00	\$ 13,324.00	
2018-2019 TIRZ PAYMENT AMOUNT	\$ 105,088.85	\$ 94,088.85	\$ 790,705.37	\$ 31,927,362.93	\$ 31,927,362.93	\$ 105,088.85

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

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

January 9, 2019

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

Re: November 2019 DTA Payment Request Report No. 2019-98

Dear Mr. Villarreal:

We completed a limited scope review of the November 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 November 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 November 2019."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" 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 November 2019."
- Although DTA fees for 129 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 (126 tax

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 41 ST D.C.	J. R. "BOBBY" FLORES JUDGE, 131 ST D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 TH D.C.	L. KENO VASQUEZ JUDGE, 313 TH D.C.	ISRAEL RAMON, JR. JUDGE, 437 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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accounts), and small amounts collected (3 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of \$0.01.

- The "Hidalgo County Tax Office Collection Reports" total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

We will proceed to process the November 2019 DTA payment request in the amount of \$127,131.88 to LGBS.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETARY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	MARLA CUELLAR JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 31 st D.C.	L. KEND VASQUEZ JUDGE, 35 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.	YSMAEL D. FONSECA JUDGE, 44 th D.C.
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Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2017	S397505000005300	165.31	40.77	206.08	29.26
2	1	2017	P440000000001600	105.63	27.29	132.92	19.01
3	1	2017	V054001000018600	90.94	24.02	114.96	16.5
4	1	2017	C150000002002000	85.72	22.14	107.86	15.43
5	1	2017	L319500000011800	32.05	8.52	40.57	5.87
6	1	2017	C715002010000900	29.22	8.05	37.27	5.39
7	1	2017	S510000003000500	30.31	7.48	37.79	5.36
8	1	2017	E770000000000401	19.73	4.87	24.6	3.49
9	1	2017	L025000100000011	3.34	0.84	4.18	0.6
10	1	2017	S595599000000101	0.71	0.24	0.95	0.15
11	1	2016	B424001000000500	492.31	153.44	645.75	88.62
12	1	2016	B030000012000300	209.07	69.34	278.41	38.89
13	1	2016	L025000100000011	40.63	15.14	55.77	7.98
14	1	2016	M583000000003600	23.57	8.37	31.94	4.52
15	1	2016	T745197000003100	21.53	6.8	28.33	3.88
16	1	2016	V056800000010600	14.54	5.75	20.29	2.94
17	1	2016	T537000002002300	11	4.29	15.29	2.21
18	1	2016	S295000000041610	3.77	1.27	5.04	0.71
19	1	2016	1003800000034200	0.62	0.28	0.9	0.13
20	1	2015	B424001000000500	497.4	214.72	712.12	98.49
21	1	2015	C444002011000100	485.11	148.36	633.47	82.23
22	1	2015	L040000013000000	82.94	39.88	122.82	17.54
23	1	2015	L040000013000000	82.79	39.81	122.6	17.51
24	1	2015	L43500000L000100	25.36	9.88	35.24	4.49
25	1	2015	V056500000003500	19.06	9.17	28.23	4.03
26	1	2015	S728002000001800	17.72	7.61	25.33	3.46
27	1	2015	L43500000L000100	16.92	6.58	23.5	2.99
28	1	2015	I200002000001400	7.16	3.45	10.61	1.52
29	1	2014	B424001000000500	492.44	271.66	764.1	106.37
30	1	2014	H345003000002000	74.02	36.46	110.48	13.88
31	1	2014	T210000254001625	48.4	27.22	75.62	10.6
32	1	2014	L085000000002200	45.67	22.5	68.17	8.56
33	1	2014	C030000196002300	8.2	4.42	12.62	1.71
34	1	2014	W230000058000700	7.31	3.92	11.23	1.53
35	1	2014	B158504000007600	0.59	0.29	0.88	0.11
36	1	2014	T478000000004800	0.46	0.31	0.77	0.11
37	1	2013	B424001000000500	496.92	333.77	830.69	116.28
38	1	2013	A400000000004500	73.08	40.38	113.46	13.05
39	1	2013	N500000002000500	60.12	36.42	96.54	12.17
40	1	2013	T125002004005000	56.54	31.81	88.35	10.35
41	1	2013	B190031000003400	34.32	22.74	57.06	7.82
42	1	2013	A200000000003400	32.87	21.52	54.39	7.44
43	1	2013	H090000012001100	27.92	15.43	43.35	4.98

44	1	2013	W340000000000800	16.63	10.25	26.88	3.44
45	1	2013	A210000048001001	17	9.79	26.79	3.21
46	1	2013	T730000000002900	13.45	9.19	22.64	3.19
47	1	2013	L685000000001400	14.61	8.36	22.97	2.74
48	1	2013	H284000000016500	8.04	4.71	12.75	1.56
49	1	2013	P320002006001200	3.42	1.92	5.34	0.62
50	1	2013	B158504000007600	0.45	0.27	0.72	0.09
51	1	2012	B424001000000500	501.39	396.94	898.33	126.35
52	1	2012	H090000012001100	26.7	17.96	44.66	5.25
53	1	2012	B156007000007400	24.47	15.8	40.27	4.51
54	1	2011	B424001000000500	334.02	304.52	638.54	90.19
55	1	2010	B424001000000500	435.05	448.83	883.88	125.3
56	1	2010	T475002000001700	18.68	17.42	36.1	4.51
57	1	2010	W380000238000005	21.39	17.24	38.63	3.95
58	1	2010	B190040000004900	13.74	11.31	25.05	2.64
59	1	2010	E490000007002400	13.1	11.03	24.13	2.63
60	1	2010	B158504000009200	13.17	11.01	24.18	2.61
61	1	2010	G590098004000101	11.06	9.77	20.83	2.42
62	1	2010	M355000050000D00	0.38	0.31	0.69	0.07
63	1	2010	E490000007002400	-13.1	-11.03	-24.13	-2.63
64	1	2009	B424001000000500	461.07	530.99	992.06	141.09
65	1	2009	F240000000000900	47.31	42.53	89.84	9.01
66	1	2009	C912000001001900	33.71	32.34	66.05	7.33
67	1	2009	M355000050000D00	27.17	25.25	52.42	5.54
68	1	2009	C676000000011000	21.27	18.49	39.76	3.77
69	1	2009	R284600000004900	13.79	12.41	26.2	2.63
70	1	2009	C140000024001503	6.88	5.98	12.86	1.22
71	1	2008	B424001000000500	537.9	684.03	1,221.93	174.28
72	1	2008	W010000040001045	95.91	106.06	201.97	23.74
73	1	2008	P300001003000200	27.54	27.87	55.41	5.66
74	1	2008	A555000000000300	11.84	12.98	24.82	2.88
75	1	2008	N580000004001500	5.69	5.98	11.67	1.27
76	1	2007	B424001000000500	517.51	720.2	1,237.71	176.99
77	1	2007	J750000004000200	225.79	272.26	498.05	57.91
78	1	2007	V382000000014200	25.2	30.22	55.42	6.39
79	1	2007	B156007000004400	10.18	11.01	21.19	2.04
80	1	2007	B505000015001100	6.56	7.3	13.86	1.41
81	1	2007	M475000002001600	3.86	4.28	8.14	0.83
82	1	2006	B424001000000500	459.03	693.9	1,152.93	165.25
83	1	2006	J750000004000200	204.42	271.03	475.45	56.11
84	1	2005	G212000000000700	62.29	79.87	142.16	13.64
85	1	2005	S325500000003200	35.88	58.44	94.32	13.45
86	1	2005	H365003000001100	38.44	51.89	90.33	9.58
87	1	2005	E750000000001500	7.7	12.48	20.18	2.86
88	1	2005	E750000000001500	7.71	12.47	20.18	2.85
89	1	2005	R225001003001900	2.45	3.9	6.35	0.88
90	1	2004	P200000011000400	46.68	69.19	115.87	12.74

91	1	2004	D175000000001000	21.47	37.57	59.04	8.44
92	1	2004	D175000000001000	21.47	37.57	59.04	8.44
93	1	2004	A180000029000532	21.33	33.53	54.86	6.68
94	1	2004	R026300000001100	17.53	27.16	44.69	5.31
95	1	2004	M015000062000401	11.83	19.7	31.53	4.21
96	1	2004	W230000052000300	8.23	13.29	21.52	2.74
97	1	2004	S170002037001102	7.18	10.81	17.99	2.04
98	1	2004	E310000036001600	6.91	9.68	16.59	1.63
99	1	2004	S725002008000200	4.62	6.97	11.59	1.32
100	1	2004	M520000049001100	2.44	3.96	6.4	0.82
101	1	2004	S004001000000400	3.48	4.76	8.24	0.77
102	1	2004	H520003000005600	1	1.5	2.5	0.28
103	1	2003	M190001000003200	26.14	37.8	63.94	5.76
104	1	2003	B496504000032900	3.43	6.11	9.54	1.28
105	1	2003	A180000040001003	0.11	0.21	0.32	0.05
106	1	2002	S477000000040600	20.99	38.61	59.6	7.59
107	1	2002	T094002000000500	16.18	29.97	46.15	5.95
108	1	2002	S531000002001000	14.59	27.58	42.17	5.61
109	1	2002	G570000003000200	16.38	26.52	42.9	4.3
110	1	2002	W010000044001052	7.34	11.21	18.55	1.62
111	1	2001	T706000000000200	12.2	19.38	31.58	2.6
112	1	2001	F555000000000300	5.77	12.08	17.85	2.54
113	1	2001	T706000000000200	6.1	9.69	15.79	1.3
114	1	2001	F555000000000300	-5.77	-12.08	-17.85	-2.54
115	1	2000	M687000000002600	2.31	4.18	6.49	0.64
116	1	1999	T474502000005700	5.87	11.3	17.17	1.73
117	1	1999	S477000000006600	3.87	8.49	12.36	1.6
118	1	1999	O330000024001500	4.44	9.11	13.55	1.55
119	1	1998	B010000003000300	15.34	32.08	47.42	5.08
120	1	1998	A036004000007900	6.69	13.15	19.84	1.84
121	1	1998	S165000000001600	5.81	11.15	16.96	1.47
122	1	1997	M490000000009302	12.13	28.36	40.49	4.93
123	1	1996	Y250000000002500	4.31	9.22	13.53	1.2
124	12	1998	A036004000007900	0.29	0.58	0.87	0.08
125	12	1997	M490000000009302	0.58	1.36	1.94	0.24
126	1	2017	P520000006000200	52.56	12.75	65.31	9.3
127	1	2017	F767200000000700	88.38	21.8	110.18	15.65
128	1	2005	E540000045000300	3.76	5.81	9.57	1.27
129	1	1994	R065000012000100	11.19	32.8	43.99	6.33

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



January 24, 2020

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Hidalgo County District Attorney's Office
100 N. Closner, 3rd Floor
Edinburg, Texas 78539

Re: Chapter 59 Asset Forfeiture Audit Report for FYE 8-31-2019
Audit No. 2019-72

Dear Mr. Rodriguez:

We have completed an audit of the "Chapter 59 Asset Forfeiture Audit Report by Attorney Representing the State" (Asset Forfeiture Report) for the fiscal year ended August 31, 2019 pursuant to Code of Criminal Procedure § 59.06 (g)(1) and Local Government Code §115.001 and § 115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides for the forfeiture of contraband seized by peace officers employed by law enforcement agencies of the state and its political subdivisions. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or property that is gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

For the fiscal year ended August 31, 2019, the District Attorney's Office had no Chapter 59 seizures. However, the District Attorney's Office was awarded (forfeited) funds totaling \$305,838.83.

Pursuant to CCP § 59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP § 59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP § 59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP § 59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 15th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 27th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 38th D.C.

ISRAEL RAMON, JR.
JUDGE, 41st D.C.

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

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

Pursuant to CCP § 59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP § 59.06.

Pursuant to CCP § 59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and LEAs, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

Pursuant to CCP § 59.06 (b), the District Attorney's Office entered into local agreements with the following LEAs effective January 1, 2015: Cities of Alamo, Alton, Donna, Edcouch, Edinburg, Elsa, La Villa, La Joya, McAllen, Mercedes, Mission, Palmview, Palmhurst, Peñitas, Pharr, Progreso, Hidalgo, Weslaco, San Juan, and Sullivan City; Hidalgo County Constable Precincts 1, 2, 3, and 4, Hidalgo County Sheriff's Office, Cameron County Sheriff's Office, Texas Alcohol and Beverage Commission, University of Texas Rio Grande Valley Police Department, Hidalgo County HIDTA Task Force (HIDTA), and Texas Department of Public Safety (DPS).

Pursuant to the local agreements, auction proceeds for property forfeited to the State Attorney and the LEA, with the exception of DPS and HIDTA shall be paid 25% to the District Attorney's Office and 75% to the LEA if the property was put to use by the LEA and State Attorney. If the property was not put to use by the LEA and State Attorney, the auction proceeds shall be paid 40% to the District Attorney and 60% to the LEA.

Pursuant to the local agreement between the District Attorney and DPS, auction proceeds for property seized in connection with a violation of Chapter 481, Health and Safety Code, and forfeited to the State Attorney and DPS shall be paid 40% to DPS, 30% to the District Attorney, and 30% to the State of Texas general revenue fund. With respect to all other forfeited property, if no answer was filed (default judgment), 70% is paid to DPS and 30% to the District Attorney. If answer was filed (agreed judgment), 60% is paid to DPS and 40% to the District Attorney. If trial commenced, 50% is paid to DPS and 50% to the District Attorney.

Pursuant to the local agreement between the District Attorney and HIDTA, auction proceeds forfeited to the State Attorney and HIDTA for property, whether put to use or not by HIDTA, shall be paid 100% to HIDTA.

In addition, pursuant to the local agreements, the LEAs are responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all other related costs in the forfeitures of vehicles and all other personal property. Furthermore, money and property shall be considered forfeited to the State once a forfeiture judgment has become final and no motion for new trial or notice of appeal has been taken. Texas Rule of Appellate Procedure No. 26.1 states that a notice of appeal must be filed within 30 days after the judgment is signed, with a few enumerated exceptions.

Pursuant to CCP § 59.06 (d-1) the District Attorney may not use proceeds or property received under this chapter to: (1) contribute to a political campaign; (2) make a donation to any entity, except as provided by Subsection (d-2); (3) pay expenses related to the training or education of any member of the judiciary; (4) pay any travel expenses related to attendance at training or education seminars if the expenses violate generally applicable restrictions established by the commissioners court; (5) purchase alcoholic beverages; (6) make any expenditure not approved by the commissioners court, if the District Attorney holds an elective office and: (A) the deadline for filing an application for a place on the ballot as a candidate for reelection to that office in the general primary election has passed and the person did not file an application for a place on that ballot; or (B) during the person's current term of office, the person was a candidate in a primary, general, or runoff election

HIDALGO COUNTY DISTRICT JUDGES

for reelection to that office and was not the prevailing candidate in that election; or (7) increase a salary, expense, or allowance for an employee of the District Attorney's Office who is budgeted by the commissioners court unless the commissioners court first approves the increase.

District Attorney's Procedures:

The District Attorney's Office requires LEAs to deposit seized currency into a certificate of deposit (CD) at the county depository under the name of the District Attorney's Office pending final disposition of the case. Seized personal property is maintained under the LEAs custody pending final disposition of the case. The LEA must provide the District Attorney's Office with a copy of the CD and receipt, if applicable, a sworn statement containing a schedule of the property seized, an acknowledgment that the officer seized the property, and a list of the officer's reasons for the seizure. On an annual basis, a formal request is made by the District Attorney's Office to all LEAs that all seized cash be deposited in a Certificate of Deposit (CD) at the County's financial institution no later than the 72 hours followed by filing proceedings not later than the 30th day after the date of the seizure.

The District Attorney commences proceedings no later than the 30th day after the date of the seizure. The petitions are filed with the District Clerk pursuant to CCP § 59.04 (a) & (b). Once a judgment is rendered and after the forfeited judgment becomes final (30 days after the judgment was signed), the currency and/or personal property are distributed pursuant to the local agreement.

The District Attorney's Office determines if forfeited personal property will be retained for official purposes of the District Attorney's Office or auctioned. If a vehicle is retained, the District Attorney submits an application for certificate of title, along with a copy of the final judgment, to the Texas Department of Motor Vehicles. Upon receipt, the original certificate of title is retained by the District Attorney's Office and insurance coverage is requested from the Executive Office Safety Division. The District Attorney's Office subsequently sends a copy of the certificate of title, final judgment, proof of insurance coverage, and an asset tag request to the Purchasing Department's Fixed Assets Division. If the vehicle is not placed in use, a transfer form is prepared and the vehicle is declared surplus.

The Purchasing Department is responsible for disposing of county assets. The Purchasing Department receives the auction proceeds and prepares a "Purchasing Department/ Fixed Asset Division Auction Report" that details the amount of proceeds to be receipted to each fund. The proceeds are then deposited with the Hidalgo County Treasurer to the credit of the applicable funds, including the District Attorney's Forfeiture Fund. Pursuant to the local agreements, the auction proceeds should be apportioned to the District Attorney's Forfeiture Fund within 30 days of the sale.

On an annual basis, a formal request is made by the District Attorney's Office to all LEAs requesting that the District Attorney's portion of any auction proceeds, for assets maintained and sold to by the LEA, be forwarded to the County Treasurer's Office within 30 days of the auction.

Scope and Methodology:

The scope of the audit was limited to a review of all seized currency and property for which a law enforcement agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and property for which a final judgment was rendered for the fiscal year ended August 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.

In conducting the review, the following procedures were performed:

1. Verified that all Chapter 59 revenues recorded in *Alio*, the County's financial accounting system, (i.e., cash forfeitures, proceeds received from the sale of forfeited property, and interest) were included on the Asset Forfeiture Report.
2. Verified that all Chapter 59 expenditures recorded in *Alio* were included on the Asset Forfeiture Report and made solely for official purposes of the District Attorney's Office.

HIDALGO COUNTY DISTRICT JUDGES

3. Generated "Case Index" (Petition/Seizures/Forfeitures) reports for the fiscal year ended August 31, 2019 from *Odyssey*, the County's justice information system, to determine if all seizures and forfeitures were reported on the Asset Forfeiture Report.
4. Sent confirmation letters to 24 LEAs that were identified in the "Case Index-Active" and "Case Index-Inactive" reports as having Chapter 59 seizures to determine if the seized and forfeited vehicles, real property, other items, and/or currency reported by the District Attorney's Office on the Asset Forfeiture Report agreed to those confirmed by the LEAs.
5. Compared the list of CDs held by the county depository related to Chapter 59 on behalf of the District Attorney's Office to the District Attorney's HB 65 financial statements as of August 31, 2019 to determine if all CDs were properly accounted by the District Attorney's Office.
6. Selected 235 Chapter 59 assets (53 monetary instruments, 174 gambling motherboards, 2 electronic items, 1 equipment item, and 5 supplies related items) held by the District Attorney's Office, including those assets seized and forfeited from prior years and not sold, as of August 31, 2019 for physical identification.
7. Reviewed judgments, checks issued, "District Attorney Accounting Control Sheet," and county depository bank statements to determine if court costs for forfeited amounts greater than \$2,500 were paid to the District Clerk's Office pursuant to CCP § 59.05 (f).
8. Reviewed *Alio* revenue reports and confirmation letters received from 9 of 24 LEAs to determine if forfeited vehicles were sold through auction and if the District Attorney's portion of the auction proceeds were sent to the County Treasurer's Office.
9. Reviewed the affidavits prepared by the seizing officers and the CD receipts to determine if the CDs for the seized cash were opened in the amount noted on the affidavits within 72 hours of the seizure. In addition, we verified if the seized amounts noted on the petitions filed by the District Attorney's Office agreed to the CD amounts and the seizing officers' affidavits.
10. Reviewed cases, judgments, and checks issued by the District Attorney's Office to determine if forfeited funds were disbursed after the forfeited judgment became final (30 days after the judgment was signed) pursuant to the Texas Rule of Appellate Procedure No. 26.1.
11. Reviewed schedules of filed cases generated from *Odyssey* to determine if petitions were filed by the District Attorney's Office no later than the 30th day after the date of the seizure pursuant to CCP § 59.04 (a) & (b).

Conclusion:

Based on the results of the audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported, as noted on observations 1 through 9. However, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted in observations 10 and 11.

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.

1. All Chapter 59 revenues recorded in *Alio* and required to be reported were included on the Asset Forfeiture Report.
2. All Chapter 59 expenditures recorded in *Alio* were included on the Asset Forfeiture Report and made solely for official purposes of the District Attorney's Office.
3. All seized and forfeited assets listed on the "Case Index" (Petition/Seizures/Forfeitures) reports for the District Attorney's Office were included on the Asset Forfeiture Report.
4. 9 LEAs responded to the confirmation request (Alamo PD, Edinburg PD, Elsa PD, Hidalgo PD, La Joya PD, Mission PD, Pharr PD, Sullivan City PD, and Weslaco PD). All 9 LEAs confirmed the same number of seized and/or forfeited vehicles, property, and/or currency as those reported by the District Attorney's Office on the Asset Forfeiture Report.

HIDALGO COUNTY DISTRICT JUDGES

5. There were 137 CDs totaling \$3,056,003.10 held as of August 31, 2019 at the county depository related to Chapter 59. All 137 CDs were properly accounted by the District Attorney's Office on the financial statements.
6. Of the 235 Chapter 59 assets:
 - o 61 forfeited assets (1 flat screen TV, 1 security computer hard drive and remote control, 1 money counter, 5 supplies items, and 53 monetary instruments) were physically located.
 - o 174 Gambling motherboards were not physically located. According to staff, gambling machines were picked up and have been delivered to the American Gaming Company for auction. A copy of the "shipment received" report was provided by the District Attorney's Office.
7. There were 114 judgments that included cash disbursements during the period of review. Of the 114 judgments:
 - 60 judgments were for amounts greater than \$2,500.00. Court costs were paid to the District Clerk's Office pursuant to CCP §59.05 (f).
 - 54 judgments were for amounts less than \$2,500.00 and court costs were not paid to the District Clerk's Office pursuant to CCP §59.05 (f).
8. Of the 9 confirmation letters received:
 - 3 LEAs (Pharr PD, Mission PD, and Sullivan City PD) confirmed proceeds totaling, \$67,775.14, \$17,071.93, and \$3,792.50, respectively, had been received from the auction of forfeited property during the period of review. The portion belonging to the District Attorney's Office was forwarded to the County Treasurer's Office.
 - 3 LEAs (Alamo PD, La Joya PD, and Edinburg PD) stated auctions had not been held during the period in review.
 - 2 LEAs (Elsa PD and Hidalgo PD) did not include a response on the confirmation letter regarding auction proceeds.
 - 1 LEA (Weslaco PD) confirmed that auctions were held; however, proceeds due to the District Attorney have not been disbursed. According to the District Attorney's Office, they are actively pursuing the collection of the auction proceeds.
9. 114 CDs were opened for the cash seizures made by LEAs and the District Attorney's Office during the period of review. Of the 114 CDs:
 - All the petitions filed by the District Attorney's Office were in the amount of the CDs and the seizing officer's affidavit.
 - 41 CDs were opened within 72 hours of seizure as required by CCP § 59.03 (c).
 - 73 CDs were not opened within 72 hours of seizure. The CDs were opened 1 to 26 days late.
10. There were 113 judgments that disbursed funds during the period of review. Of the 113 judgments:
 - 111 were disbursed after the forfeited judgment became final.
 - 2 were disbursed before the forfeited judgment became final.

Disbursing funds before the forfeited judgment becomes final may result in the funds being disbursed incorrectly in the event the case is appealed.

11. There were 297 petitions filed by the District Attorney's Office during the period of review. 295 petitions were filed within 30 days after the date of seizure as required by CCP § 59.04 (a) & (b). 2 out of 297 petitions were not filed within 30 days.

Failure to file the petitions within 30 days after the date of seizure may result in the case being dismissed.

Recommendations:

In our opinion, the issues identified during the review could be addressed by developing and implementing formal policies and procedures to ensure that:

HIDALGO COUNTY DISTRICT JUDGES

Honorable Ricardo Rodriguez

January 24, 2020

Page 6 of 6

1. CDs are distributed to the proper parties in a timely manner (30 days after the final judgment is signed); and
2. Petitions are filed on or before the 30th day after the date of the seizure as required by CCP § 59.04 (a) & (b).

Please provide management responses to findings 10 through 11 noted in the conclusion section of the report by February 7, 2020.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, contact Aaron Robledo, Internal Auditor I, at 318-2511 ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eddie Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY
JUDGE, 82nd D.C.

FERNANDO MANCIAS
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 316th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 313th D.C.

L. KENO VASQUEZ
JUDGE, 315th D.C.

ISRAEL RAMON, JR.
JUDGE, 435th D.C.

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

YSMAEL D. FONSECA
JUDGE, 441st D.C.



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

AUDITEE:	<u>District Attorney</u>	AUDIT NO.:	<u>2019-72</u>
AUDIT:	<u>2019 Chapter 59 Asset Forfeiture Audit Report</u>	MANAGEMENT RESPONSE DUE:	<u>February 7, 2020</u>
FINDING No.:	<u>2</u>	RECOMMENDATION:	<u>2</u>

Petitions are filed on or before the 30th day after the date of the seizure as required by CCP § 59.04 (a) & (b).

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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

December 10, 2019

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

Re: Cash Count Report No. 2019-82

Dear Commissioner Torres:

We conducted a surprise cash count of the cash held at the Edinburg Sanitation Office on September 17, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the findings regarding the cash count conducted September 27, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. We noted that improvements were made toward resolving the prior year findings.

Conclusion:

Total cash on hand at the time of the cash count was \$475.00. Based on the cash count, we concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and approved change fund of \$200.00.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

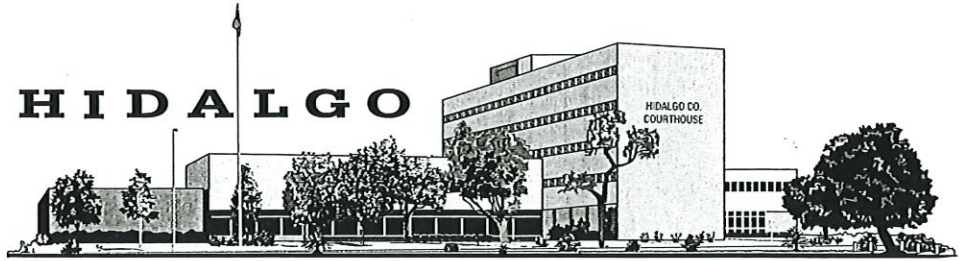
cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 8 th D.C.	J. R. "BOBBY" FLORES JUDGE, 11 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	MARLA CUELLAR JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOÉ GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 31 st D.C.	L. KENO VASQUEZ JUDGE, 31 st D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 41 st D.C.	YSMAEL D. FONSECA JUDGE, 44 th D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 8, 2020

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

Re: Cash Count Report No. 2019-88

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Inmate Trust account on October 16, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observation identified in the cash count conducted on October 23, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$1,298.08. Based on the cash count, we concluded that total cash on hand reconciled to total receipts issued up to the time of the cash count. In addition, the prior year observation was resolved.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer
Roy Quintanilha, Chief, Adult Detention Division

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 81ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318TH D.C.

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

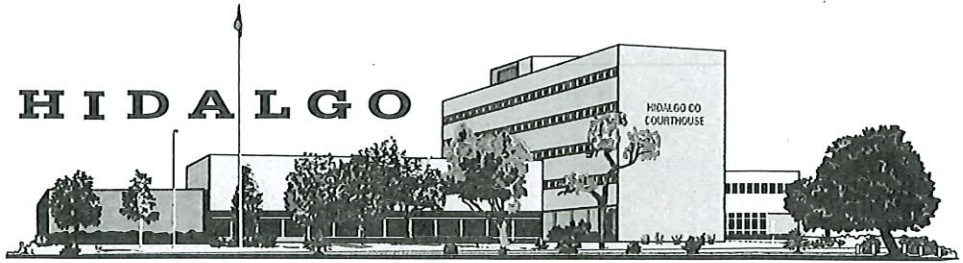
ISRAEL RAMON, JR.
JUDGE, 435TH D.C.

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

YSMAEL D. FONSECA
JUDGE, 448TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 12, 2019

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

Re: Cash Count Report No. 2019-90

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office East Substation (Fee Account) on November 5, 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 to evaluate your office's progress toward resolving the findings identified in the cash count conducted on June 6, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. Based on the cash count, we have concluded that total cash on hand reconciled to the approved change fund of \$50.00. However, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that security cameras were not utilized in areas where cash is safeguarded. According to staff, security cameras are located throughout the office; however, not in the area where cash is safeguarded.

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

Failure to utilize security cameras in areas where cash is safeguarded decreases management's ability to effectively monitor cash handling areas in the event of theft.

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY JUDGE, 62 nd D.C.	FERNANDO MANCIAS JUDGE, 93 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 131 st D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 th D.C.	NOE GONZALEZ JUDGE, 370 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 rd D.C.	L. KENO VASQUEZ JUDGE, 383 rd D.C.	ISRAEL RAMON, JR. JUDGE, 430 th D.C.	RENEE R. BETANCOURT JUDGE, 449 th D.C.	YSMAEL D. FONSECA JUDGE, 461 st D.C.
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Observation No. 2:

We noted that if a shift change is necessary and collections are transferred from one employee to another, the collections are not counted in the presence of both parties and a receipt ("Transfer Form") is not signed by the employee who accepted custody. According to staff, they were aware of the requirement; however, they were not instructed by the Sheriff's Office administration to do so.

The County Auditor's Office requires that when cash is transferred from one person to another, the cash is counted in the presence of both parties. The amount should be recorded on a receipt ("Transfer Form"), and the receipt should be signed by the employee accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to ensure that a receipt is recorded and signed by the employee accepting custody of collections during the transfer of cash may increase the risk that discrepancies between actual cash collected and recorded amounts (e.g., shortage) will not be able to be traced to the responsible employee.

Recommendation:

Management should ensure that the transfer of collections during a shift change is recorded on a receipt and the receipt is signed by the employee accepting custody.

Observation No. 3:

We noted that the reconciliation of collections is performed the following day. According to staff, the office collects until 5:00 PM (closing time) and reconciles receipted collections and the change fund the following morning. The Sheriff's Office administration has not instructed to change the closing time to reconcile the current day's collections.

The County Auditor's Office requires that, each day, the cashiers reconcile the cash drawer against receipts issued and the change fund, using the *Cashier's Daily Close-Out Report*. A cut-off time should be established for performing the daily close-out procedures. The department should continue to receipt cash collected after the established cut-off time. Cash collected after the established cut-off time should be safeguarded until it is deposited the next business day.

Failure to ensure that, each day, the cashiers reconcile the cash drawer against receipts issued and the change fund increases the risk that discrepancies between actual cash collected and recorded amounts will not be uncovered in a timely manner.

Recommendation:

Management should ensure that, each day, the cashiers reconcile the cash drawer against receipts issued and the change fund, using the *Cashier's Daily Close-Out Report*.

Please provide written management responses to the observations noted above by December 20, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES



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

AUDITEE: Cash Count - Sheriff's Office
East Substation (Fee
Account) AUDIT NO.: 2019-90

AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: December 20, 2019

FINDING No.: 1 RECOMMENDATION: 1

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

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____



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

AUDITEE: Cash Count - Sheriff's Office
East Substation (Fee
Account) **AUDIT NO.:** 2019-90

AUDIT: Cash Count **MANAGEMENT
RESPONSE DUE:** December 20, 2019

FINDING No.: 2 **RECOMMENDATION:** 2

Management should ensure that the transfer of collections during a shift change is recorded on a receipt and the receipt is signed by the employee accepting custody.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY OF HIDALGO, TEXAS
TRANSFER FORM

DATE OF COLLECTION: _____

CASHIER'S NAME: _____

NAME OF EMPLOYEE COLLECTIONS ARE BEING TRANSFERRED TO: _____

PART I: RECAP OF RECEIPTS ISSUED-TOTAL COLLECTIONS

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

B.) TOTAL CHANGE FUND _____

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

PART II: CASH ON HAND BY ACTUAL COUNT

D.) CURRENCY
_____ ONES \$ _____
_____ FIVES _____
_____ TENS _____
_____ TWENTIES _____
_____ FIFTIES _____
_____ HUNDREDS _____
_____ OTHER _____
TOTAL \$ _____

E.) COINS
_____ PENNIES \$ _____
_____ NICKELS _____
_____ DIMES _____
_____ QUARTERS _____
_____ HALF DOLLARS _____
_____ SILVER DOLLARS _____
TOTAL \$ _____

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

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

COMMENTS: _____

PART III: ACKNOWLEDGMENT AND APPROVAL

I have counted and acknowledge receipt of all cash collected.

COUNTED BY: _____ WITNESSED BY: _____

The cash count must be witnessed by the employee taking custody of the collections.
Any variance must be immediately reconciled and brought to the attention of a supervisor.



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

AUDITEE: Cash Count - Sheriff's Office
East Substation (Fee
Account) AUDIT NO.: 2019-90

AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: December 20, 2019

FINDING No.: 3 RECOMMENDATION: 3

Management should ensure that, each day, the cashiers reconcile the cash drawer against receipts issued and the change fund, using the Cashier's Daily Close-Out Report.

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)

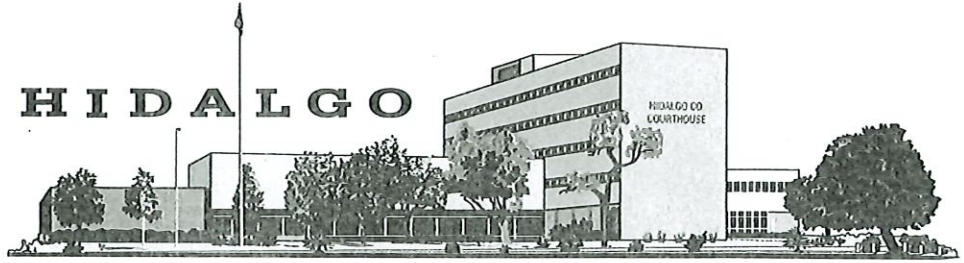
Management Comments (Attach additional page(s) if necessary):

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

January 3, 2020

Mr. Eduardo Olivarez, Director
Hidalgo County Health and Human Services Department
1304 S. 25th Street
Edinburg, Texas 78542

Re: Cash Count Report No. 2019-554

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Elsa Health Clinic on November 14, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on July 10, 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 \$50.00. Based on the cash count, we concluded that total cash on hand reconciled to the approved change fund of \$50.00. We noted that improvements were made toward resolving two of the four prior year observations; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that when a substation supervisor is not available, approval to void the receipt is obtained over the phone from a supervisor at the Central Office; however, the receipt is not signed by the substation supervisor, once available, to document the approval. According to staff, they have not been instructed to follow other procedures for voiding receipts.

The County Auditor's Office requires that approval to void a receipt be obtained prior to voiding a receipt. Approval to void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the voided receipt contain on the face of the receipt the word "void", and explanation for the void, the date the receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together. If approval to void the receipt is obtained from the Central Office, the supervisor should sign the void receipt once they are available.

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. ENGLETERRY JUDGE, 1st D.C. FERNANDO MANCIAS JUDGE, 1st D.C. J. R. "BOBBY" FLORES JUDGE, 11th D.C. ROSE GUERRA REYNA JUDGE, 20th D.C. MARLA CUELLAR JUDGE, 21st D.C. MARIO E. RAMIREZ, JR. JUDGE, 32nd D.C. NOE GONZALEZ JUDGE, 37th D.C. OVERSEER LETICIA LOPEZ JUDGE, 38th D.C. L. KENO VASQUEZ JUDGE, 38th D.C. ISRAEL RAMON, JR. JUDGE, 43rd D.C. RENEE R. BETANCOURT JUDGE, 44th D.C. YSMAEL D. FONSECA JUDGE, 44th D.C.

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

Recommendation:

Management should ensure that receipts are properly voided. In instances when a substation supervisor is not available, approval to void a receipt should be documented by obtaining approval via e-mail from a supervisor at the Central Office. The voided receipt should be signed by the substation supervisor once they are available.

Observation No. 2:

We noted that segregation of duties over the handling of cash requires improvement. The Clerk Manager performs the following incompatible duties:

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

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

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

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

Failure to have adequate segregation of duties increases the risk that an employee will be able to carry out and conceal errors or fraud in the normal course of their duties without being detected.

Recommendation:

Management should ensure that incompatible duties are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by January 17, 2020.

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

Respectfully,



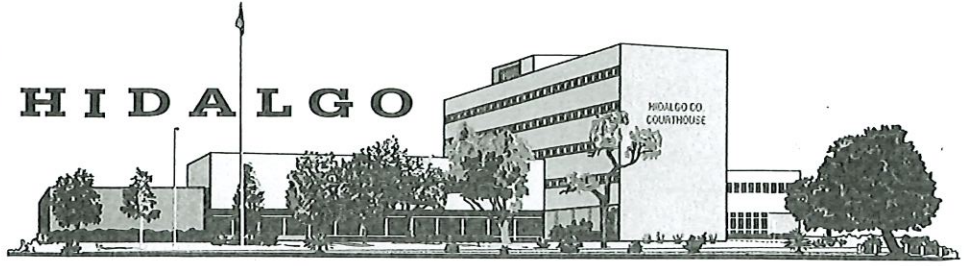
Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 3, 2020

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

Re: Cash Count Report No. 2019-555

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Pharr Health Clinic on October 17, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observation identified in the cash count conducted December 12, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$385.00. Based on the cash count, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. In addition, the prior year observation was resolved.

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, contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Internal Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or myself at ext. 4645.

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

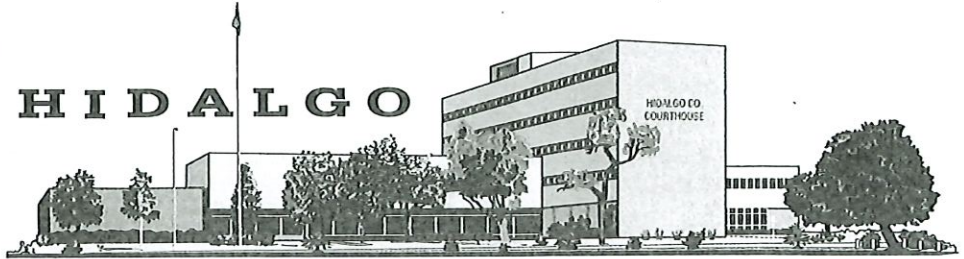
LUIS M. SVOLETERRY JUDGE, 82nd D.C. FERNANDO MANCIAS JUDGE, 83rd D.C. J. R. "BOBBY" FLORES JUDGE, 131st D.C. ROSE GUERRA REYNA JUDGE, 204th D.C. MARLA CUELLAR JUDGE, 275th D.C. MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. NOE GONZALEZ JUDGE, 376th D.C. OVERSEER LETICIA LOPEZ JUDGE, 389th D.C. L. KENO VASQUEZ JUDGE, 393rd D.C. ISRAEL RAMON, JR. JUDGE, 439th D.C. RENEE R. BETANCOURT JUDGE, 441st D.C. YSMAEL D. FONSECA JUDGE, 444th D.C.

COUNTY



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

January 3, 2020

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

Re: Cash Count Report No. 2019-557

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Edinburg Health Clinic located on Schunior Road on October 22, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on June 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:

Cash on hand at the time of the cash count totaled \$452.00. Based on the cash count, we concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. However, we noted that one of two prior year observations has not been resolved.

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

Observation No. 1:

We noted that segregation of duties over the handling of cash requires improvement. The Clerk Manager, a Clerk II, and a Community Service Aid employee perform the following incompatible duties:

- o Custody: Receive money, issue receipts, balance copies of receipts against the cash drawer, maintain a cash drawer, prepare bank deposits, and have access to inventory of unused receipts
- o Recording: Account for the numerical sequence of receipts, maintain an inventory log of unused receipts, and prepare reports of cash received
- o Authorization: Verify that voided original receipts are kept and reviewed

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY JUDGE, 81st D.C. FERNANDO MANCIAS JUDGE, 83rd D.C. J. R. "BOBBY" FLORES JUDGE, 131st D.C. ROSE GUERRA REYNA JUDGE, 204th D.C. MARLA CUELLAR JUDGE, 215th D.C. MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. NOE GONZALEZ JUDGE, 378th D.C. OVERSEER LETICIA LOPEZ JUDGE, 318th D.C. L. KENO YASQUEZ JUDGE, 311th D.C. ISRAEL RAMON, JR. JUDGE, 435th D.C. RENEE R. BETANCOURT JUDGE, 448th D.C. YSMAEL D. FONSECA JUDGE, 414th D.C.

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of receipts, maintaining an inventory log of unused receipts, 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 limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties increases the risk that an employee will be able to carry out and conceal errors or fraud in the normal course of their duties without being detected.

Recommendation:

Management should ensure that incompatible duties are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide a written management response to the observation noted above by January 17, 2019.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 14, 2020

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

Re: Cash Count Report No. 2019-565

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Alamo Tax Office on December 5, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on June 28, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$42,064.22. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$500.00. We noted that improvements were made toward resolving 3 of the 4 prior year observations; however, some improvements are required 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 employee responsible for witnessing the reconciliation of the change fund is not signing the *Cash Bags and Closeout Report* (close-out report implemented by the Tax Office). According to staff, the process is witnessed by a second individual but not documented.

The County Auditor's Office requires that the witness sign the reconciliation form to document their responsibility for verifying the change fund.

Failure to document the signature of the witness on the reconciliation form may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the witness signs the reconciliation form to document their responsibility for verifying the change fund.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 ST D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 315 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 RD D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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Please provide a written management response to the observation noted above by January 24, 2020 using the attached Management Response Form.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Eva Mireles, Chief of Operations
Erika Gracia, Substation Supervisor
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

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

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



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

AUDITEE: Alamo Tax Office AUDIT NO.: 2019-565
AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: January 6, 2020
FINDING No.: 1 RECOMMENDATION: 1

Management should ensure that the witnessing and/or verifying of the reconciliation by the second individual be documented on the Cash Bags and Closeout Report

Management Response (Choose One):

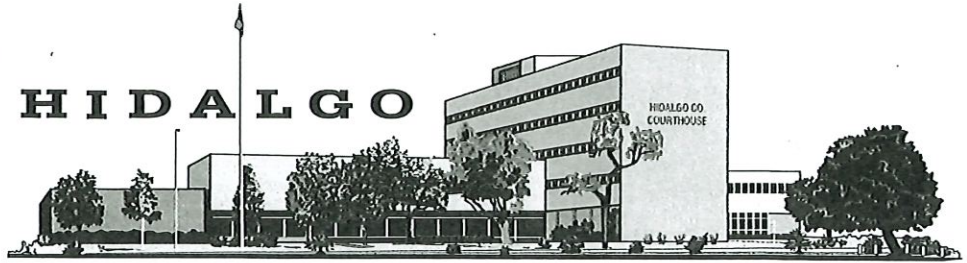
 AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)
 AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION
 DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ Date: _____

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 9, 2020

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

Re: Cash Count Report No. 2019-566

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the San Juan Tax Office on December 10, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress towards resolving the observations identified in the cash count conducted on April 19, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$168,124.42. Based on the review, we concluded that total cash on hand reconciled to total receipts issued for the day up to the time of the cash count and the approved change fund of \$500.00. In addition, the prior year's observations were resolved.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Eva Mireles, Chief of Operations
Herlinda Lara, Substation Supervisor
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

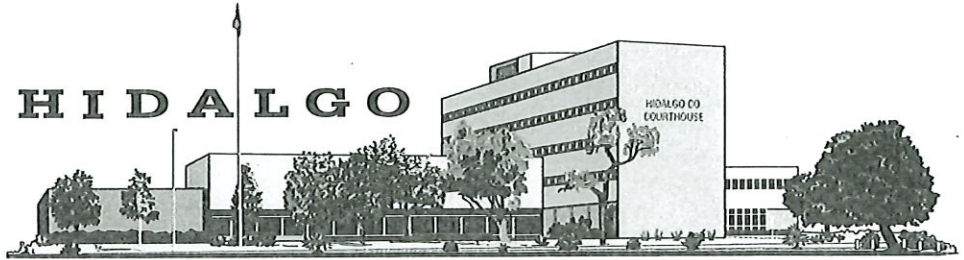
LUIS M. SINGLETERRY JUDGE, 12th D.C. FERNANDO MANCIAS JUDGE, 13th D.C. J. R. "BOBBY" FLORES JUDGE, 131st D.C. ROSE GUERRA REYNA JUDGE, 215th D.C. MARLA CUELLAR JUDGE, 275th D.C. MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. NOE GONZALEZ JUDGE, 376th D.C. LETICIA LOPEZ JUDGE, 389th D.C. L. KENO VASQUEZ JUDGE, 393rd D.C. ISRAEL RAMON, JR. JUDGE, 430th D.C. RENE R. BETANCOURT JUDGE, 441st D.C. YSMAEL D. FONSECA JUDGE, 444th D.C.

COUNTY



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

January 3, 2020

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

Re: Cash Count Report No. 2019-570

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's Main Office on November 6, 2019 as required by Local Government Code § 115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on May 16, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$23,053.97. Based on the cash count, we concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$400.00 (see Observation No. 1). In addition, we noted that four of fourteen prior year observations have not been resolved.

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 was over by \$303.00. The overage consisted of one money order that had not been receipted or restrictively endorsed "For Deposit Only." According to bookkeeper, the money order was received with no documentation and no referencing to be able to receipt payment. In addition, the envelope in which the payment was enclosed did not include a return address. Therefore, they were not able to return the payment. The money order was kept in a safe.

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 refund check issued, if applicable.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 TH D.C.	L. KENO VASQUEZ JUDGE, 318 TH D.C.	ISRAEL RAMON, JR. JUDGE, 409 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	YSMAEL D. FONSECA JUDGE, 454 TH D.C.
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The longer money remains undeposited, 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." A pre-numbered manual receipt should be issued and the check should be deposited.

Observation No. 2:

We noted that segregation of duties over the handling of cash requires improvement. Four Bookkeepers perform the following incompatible duties:

- o Custody: Receive collections, issue receipts, maintain the cash drawer, balance copies of receipts issued to the cash drawer, prepare bank deposits, collect on returned checks (NSF), and prepare checks for cash disbursements
- o Recording: Account for numerical sequence of cash received and prepare reports of cash received and disbursed

According to staff, the Bookkeepers are cross-trained to cover for unavailable staff.

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 the assets, recording transactions, and authorization. The individual responsible for receiving collections, issuing receipts, maintaining the cash drawer, balancing copies of receipts issued to the cash drawer, preparing bank deposits, collecting on returned checks (NSF), and preparing checks for cash disbursements should be different from the individual responsible for accounting for numerical sequence of cash received and preparing reports of cash received and disbursed.

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 that an employee will be able to carry out and conceal errors or fraud in the normal course of their duties without being detected.

Recommendation:

Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. In addition, although the bookkeepers are cross-trained to cover for unavailable staff, only one bookkeeper should be responsible for the recording function. A different bookkeeper can be utilized in the absence of the responsible bookkeeper.

Observation No. 3:

We noted that the County Clerk's Office does not require employees to read the "Cash Handling Guidelines and Procedures."

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

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

HIDALGO COUNTY DISTRICT JUDGES

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 forms should be maintained on file for all employees.

Observation No. 4:

We noted that Texas Parks and Wildlife wire transfers are made without obtaining supervisory approval. In addition, documentation detailing the amount, purpose, and destination of the wire is not presented for supervisory review. Furthermore, the employee who executes the wire transfers also reconciles the cash per the accounting records to the bank statements. According to staff, transfers are only made to the County Treasurer's Office.

The County Auditor's Office requires that all wire transfers be made after approval is granted by the Department Head or his designee. Before supervisory approval is granted, documentation must be provided detailing the amount, purpose and destination of the wire. In addition, the transmitting bank is required, prior to executing the wire, to confirm the amount and destination of the wire transfer by calling a person independent of the employee requesting the transfer. Furthermore, the employee who executes the wire transfers should not prepare or post journal entries nor reconcile the accounting records to the bank statements.

Failure to properly execute a wire transfer may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that wire transfers are properly executed. At a minimum, the procedures noted above should be implemented.

Observation No. 5:

We noted that a till (cash drawer) designated for criminal collections was shared by several Bookkeepers. According to staff, during the conversion to *Odyssey*, requests were made to Tyler Technologies that separate tills for criminal payments be assigned to each Bookkeeper. However, Tyler Technologies denied the request on the basis that civil and criminal tills share the same bank account.

The County Auditor's Office requires that, to establish individual responsibility for cash receipts, each cashier should be assigned a separate cash drawer which only that cashier may access while on duty. The drawer must be locked during the cashier's absence.

Failure to ensure that each cashier is assigned a separate cash drawer during a single shift may result in not being able to identify the employee responsible in case of loss or misuse of County funds.

Recommendation:

Management should contact the Information Technology Department and Tyler Technologies to request separate tills.

Please provide written management responses to the observations noted above by January 17, 2020.

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. 4646, Letty Chavez, Director of Audit Division, at ext. 4651, or me at ext. 4645.

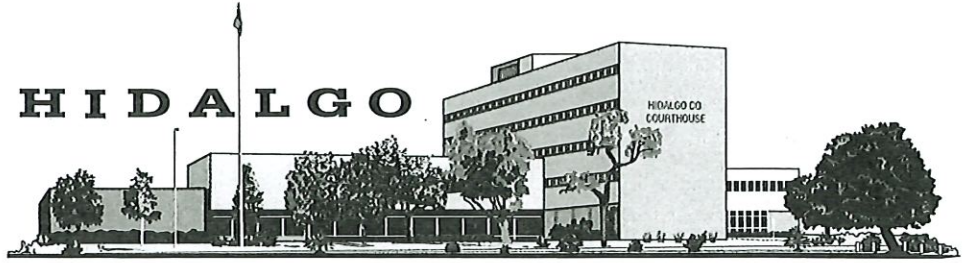
Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 9, 2020

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

Re: Cash Count Report No. 2019-574

Dear Mr. Villarreal:

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

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on May 7, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count total \$140,246.40. 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, web dealer reports, and the approved change fund of \$8,100.00 (see observation No. 1). In addition, we noted that improvements were made toward resolving 7 of the 9 prior year observations; however, some improvements are required as noted in the following observations.

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

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$23,841.94 due to the following:

- 20 checks totaling \$23,434.16 were dropped off by dealers the day of the cash count and not receipted. Of the 20 checks:
 - 18 checks totaling \$21,598.77 were subsequently receipted; and
 - 2 checks totaling \$1,835.39 were rejected and returned to the dealership.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12th D.C. FERNANDO MANCIAS JUDGE, 13th D.C. J. R. "BOBBY" FLORES JUDGE, 13th D.C. ROSE GUERRA REYNA JUDGE, 20th D.C. MARLA CUELLAR JUDGE, 27th D.C. MARIO E. RAMIREZ, JR. JUDGE, 31st D.C. NOE GONZALEZ JUDGE, 37th D.C. LETICIA LOPEZ JUDGE, 31st D.C. L. KENO VASQUEZ JUDGE, 31st D.C. ISRAEL RAMON, JR. JUDGE, 43rd D.C. RENEE R. BETANCOURT JUDGE, 44th D.C. YSMAEL D. FONSECA JUDGE, 44th D.C.

- A \$418.53 overage due to a credit card transaction that was incorrectly receipted in EZNet as a Motor Vehicle payment instead of a Property Tax payment.
- A \$10.00 shortage due to a check that was incorrectly filled out. The check was receipted for the numeric amount; however, the numeric and written dollar amounts did not agree (see observation No. 2). The payer was contacted to correct the written amount on the check. A copy of the corrected check was subsequently provided to the County Auditor's Office.
- A \$0.25 unidentified overage. The overage was recorded in the Short/Over – General Account balance sheet account instead of being remitted to the County Treasurer's Office as miscellaneous revenue.
- A \$1.00 unidentified cash shortage.

The County Auditor's Office requires that all payments, including dealer drop-off checks, be promptly and correctly recorded and controlled using pre-numbered official County receipts. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue.

Failure to ensure that all payments are promptly and correctly receipted may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly and correctly receipted. In addition, the overages should be remitted to the County Treasurer's Office as miscellaneous revenue.

Observation No. 2:

We noted that three checks were not properly completed. Two checks were missing the written dollar amounts. One check had different numeric and written dollar amounts. According to staff, all three checks were accepted due to an oversight. The respective payers were asked to return to the Motor Vehicle Department to correct the checks.

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

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

Recommendation:

Management should ensure that checks are properly completed.

Observation No. 3:

We noted that the change fund assigned to the Motor Vehicle Division is used to make change for Motor Vehicle Division and Tax Division.

The County Auditor's Office requires that change fund advances be used only by the approved division.

Failure to ensure that change fund advances are used only by the approved department may increase the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that change funds are used for their respective departments. On the recommendation of the County Auditor, the Commissioners Court may increase or decrease the change fund at any time, if the change fund advance for the Tax Division is not adequate to run the daily operations.

Observation No. 4:

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

Recommendation:

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

Please provide written management responses to the observations noted above by January 24, 2020 using the attached Management Response Forms.

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

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

Enclosures: Management Response Forms

cc: Eva Mireles, Chief of Operations
Santos Castilleja, Motor Vehicle Division Manager
Gabriel Ochoa, Motor Vehicle Division Accountant
Joel Valdez, Pharr Motor Vehicle Substation Supervisor

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY
JUDGE, 82nd D.C.

FERNANDO MANCIA
JUDGE, 83rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 113th D.C.

ROSE GUERRA REYNA
JUDGE, 114th D.C.

MARLA CUELLAR
JUDGE, 216th D.C.

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

NOE GONZALEZ
JUDGE, 318th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319th D.C.

L. KENO VASQUEZ
JUDGE, 319th D.C.

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

RENEE R. BETANCOURT
JUDGE, 441st D.C.

YSMAEL D. FONSECA
JUDGE, 441st D.C.



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

AUDITEE: Motor Vehicle - Pharr AUDIT NO.: 2019 - 574
AUDIT: Cash Count MANAGEMENT RESPONSE DUE: January 24, 2020
FINDING No.: 2 RECOMMENDATION: 2

Management should ensure that checks are properly completed.

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)

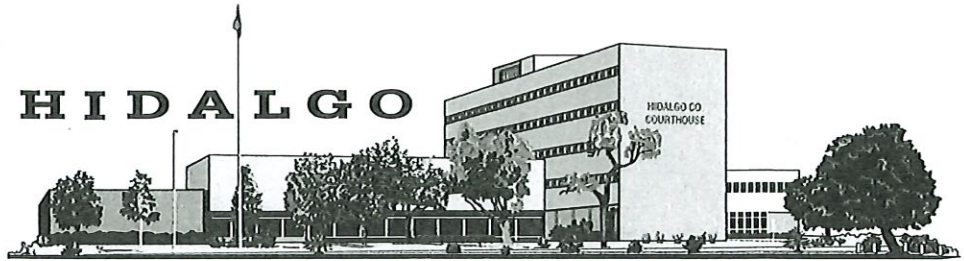
Management Comments (Attach additional page(s) if necessary):

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

January 14, 2020

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

Re: Cash Count Report No. 2019-575

Dear Mr. Villarreal:

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

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. 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 totaled \$113,120.64. Based on the review, we concluded that total cash on hand did not reconcile to total receipts issued for the day up to the time of the cash count and the approved change fund of \$6,700.00 (See Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$50,501.62 due to the following:

- 66 checks, received between December 2, 2019 and December 10, 2019, totaling \$50,501.62 had not been receipted. Of the 66 checks:
 - 61 checks totaling \$45,304.93 were subsequently receipted between December 11, 2019 and December 16, 2019.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383TH D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

- o 5 checks totaling \$5,196.69 were rejected for various reasons based on the copies of the completed dealer logs provided to the County Auditor's Office.

The County Auditor's Office requires that all payments, including dealer drop-off checks, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. In addition, if a payment discrepancy occurs (i.e., vehicle requiring current inspection, incorrect payment amount, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an official County receipt from the electronic receiving system should be issued and a refund check issued, if applicable.

Failure to ensure that all payments are promptly received and deposited may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly received and deposited. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

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

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

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

Recommendation:

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

Please provide written management responses to the observations noted above by January 24, 2020 using the management response forms attached.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Management Response Forms

- cc: Mr. Valde Guerra, County Executive Officer
Ms. Eva Mireles, Chief of Operations
Mr. Santos Castijella, Motor Vehicle Division Manager
Ms. Lucy Flores, Weslaco Substation Supervisor

HIDALGO COUNTY DISTRICT JUDGES



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

AUDITEE: Motor Vehicle - Weslaco AUDIT NO.: 2019-575

AUDIT: Cash Count MANAGEMENT RESPONSE DUE: January 24, 2020

FINDING/
OBSERVATION
No.: 1 RECOMMENDATION: 1

Management should ensure that all payments are promptly receipted and deposited. 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: Motor Vehicle - Weslaco AUDIT NO.: 2019-575

AUDIT: Cash Count MANAGEMENT RESPONSE DUE: January 24, 2020

FINDING/
OBSERVATION
No.: 2 RECOMMENDATION: 2

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

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
 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

January 10, 2020

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

Re: Cash Count Report No. 2019-576

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Edinburg Motor Vehicle Main Office on September 30, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review to evaluate your office's progress toward resolving the observations identified in the cash count conducted on July 19, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$377,515.50. Based on the cash count, 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, Net Revenue Internet Reports, and the approved change fund of \$6,900.00 (see Observation No.1). We noted that improvements have not been made toward resolving the prior year observations as noted 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:

Total cash on hand at the time of the cash count exceeded receipts issued by \$213,935.28 due to the following:

- 270 checks, totaling \$213,934.82, received from August 2, 2019 up to the day of the cash count had not been received. Of the 270 checks:
 - 154 checks totaling \$144,062.29 were subsequently received between September 30, 2019 and November 4, 2019.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO HANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMÍREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 RD D.C.	L. KENO VASQUEZ JUDGE, 391 ST D.C.	ISRAEL RAMON, JR. JUDGE, 459 TH D.C.	RENEE R. BETANCOURT JUDGE, 441 TH D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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- For 60 checks totaling \$43,429.10, insufficient documentation was provided by the Motor Vehicle Department to determine if they were receipted or rejected after the cash count.
- 55 checks totaling \$26,359.43 were rejected for various reasons. Some of the rejection letters were not provided to the County Auditor's Office.
- A check totaling \$84.00 received from a customer to offset a shortage that occurred on August 2, 2019. According to the Head Cashier, on August 2, 2019, an RTS receipt was issued for a credit card payment; however, the payment was not collected. The check was received on September 27, 2019 and deposited along with the day's collections.
- A \$0.46 cash overage due to an unknown source. The overage was recorded in the Short/Over General Account balance sheet account instead of being remitted to the County Treasurer's Office as miscellaneous revenue.

The County Auditor's Office requires that all payments, including dealer drop-off checks, payments received via FedEx and UPS, and mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. In addition, if a payment discrepancy occurs (i.e., vehicle requiring current inspection, incorrect payment amount, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. Furthermore, overages should be remitted to the County Treasurer's Office as miscellaneous revenue.

Failure to ensure that all payments are promptly receipted and deposited and overages are remitted to the County Treasurer's Office as miscellaneous revenue may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and deposited and overages are remitted to the County Treasurer's Office as miscellaneous revenue. In addition, if payments cannot be processed, they should be mailed back to the sender in a timely manner. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted that the department receives checks via FedEx and UPS that are made payable to the Tax Assessor/Collector; however, the lines for the numeric and written amounts are left blank. According to staff, fees for the department's services cannot always be readily determined; therefore, the dealers opt to send a blank check along with the recording documents. Once the amount is determined, the cashier writes the numeric and written dollar amounts on the check, the documents are recorded, and a receipt is issued.

The County Auditor's Office requires that prior to accepting a check as payment, the cashier must verify that the numerical and written dollar amounts agree and are for the exact amount due. Checks that are not properly completed (do not contain the numerical and written dollar amount) should not be accepted.

Failure to ensure that cashiers do not accept checks that are not properly completed may result in the loss or misuse of County funds due to the County being liable for checks prepared by the cashier in error or a blank check misplaced by the department.

Recommendation:

Management should ensure that cashiers do not accept checks that are not properly completed. In addition, management should ensure that a fee schedule is provided to the dealers. The fee schedule should be utilized by the dealers to determine the amount due.

Observation No. 3:

We noted that staff does not verify that funds collected by web dealers have been transferred into the Motor Vehicle General bank account prior to receipting the collections in RTS. The funds are received from the web dealers approximately 1 to 3 days after the receipts are receipted in RTS.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 441ST D.C.

YSMAEL D. FONSECA
JUDGE, 444TH D.C.

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

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

Recommendation:

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

Observation No. 4:

We noted that security cameras were not installed in the call center where dealer checks are processed and safeguarded. According to staff, security cameras throughout several offices within the County have been upgraded, but are unaware if security cameras will be installed in the call center.

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

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

Recommendation:

Management should ensure that security cameras are installed in the call center where dealer checks are processed and safeguarded. Management should contact the Executive Office for assistance.

Please provide written management responses to the observations noted above by January 24, 2020 using the attached Management Response Forms.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer
Ms. Eva Mireles, Chief of Operations
Mr. Santos Castilleja, Motor Vehicle Division Manager
Mr. Gabriel Ochoa, Motor Vehicle Division Accountant

HIDALGO COUNTY DISTRICT JUDGES



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

AUDITEE: Edinburg Motor Vehicle Main Office AUDIT NO.: 2019-576

AUDIT: Cash Count MANAGEMENT RESPONSE DUE: January 24, 2020

FINDING No.: 1 RECOMMENDATION: 1

Management should ensure that all payments are promptly receipted and deposited and overages are remitted to the County Treasurer's Office as miscellaneous revenue. In addition, if payments cannot be processed, they should be mailed back to the sender in a timely manner. 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: Edinburg Motor Vehicle
Main Office AUDIT NO.: 2019-576

AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: January 24, 2020

FINDING No.: 2 RECOMMENDATION: 2

Management should ensure that cashiers do not accept checks that are not properly completed. In addition, management should ensure that a fee schedule is provided to the dealers. The fee schedule should be utilized by the dealers to determine the amount due.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

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

January 15, 2020

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

Re: Cash Count Report No. 2019-579

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Mission Motor Vehicle on December 9, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review to evaluate your office's progress toward resolving the observations identified in the cash count conducted on June 12, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$104,884.01. Based on the review, we concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$7,200.00 (see observation No. 1). We noted that improvements were made toward resolving 3 of the 6 prior year observations; however, some improvements are required as noted in the following observations.

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

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$21,498.87 due to 64 checks received on December 6, 2019 that had not been receipted. Of the 64 checks:

- o 47 checks totaling \$9,686.76 were receipted between December 10, 2019 and December 11, 2019.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO HANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 215TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 318TH D.C. L. KENO VASQUEZ JUDGE, 318TH D.C. ISRAEL RAMON, JR. JUDGE, 435TH D.C. RENEE R. BETANCOURT JUDGE, 448TH D.C. YSMAEL D. FONSECA JUDGE, 444TH D.C.

- 15 checks totaling \$10,529.61 were rejected for various reasons based on the copies of the completed dealer logs provided to the County Auditor's Office.
- For 2 checks totaling \$1,282.50, we were not able to determine if they were receipted or rejected. Documentation to support the status of the 2 checks was not provided to the County Auditor's Office.

The County Auditor's Office requires that all payments, including dealer drop-off checks, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. If a payment discrepancy occurs (i.e., vehicle requiring current inspection, incorrect payment amount, etc.), a pre-numbered manual Official County 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.

Failure to ensure that all payments are promptly receipted and deposited may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and deposited. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

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

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

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

Recommendation:

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

Observation No. 3:

We noted that security cameras were not installed in the areas where cash is reconciled and safeguarded. According to Substation Supervisor, the office is in the process of having security cameras installed in areas where cash is reconciled and safeguarded.

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

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

Recommendation:

Management should ensure that security cameras are installed in areas where cash is reconciled and safeguarded. Additionally, management should follow-up with the County Executive Officer on the completion of the installation of security cameras in areas where cash is reconciled and safeguarded.

Please provide written management responses to the observations noted above by January 31, 2020 using the attached Management Response Forms.

HIDALGO COUNTY DISTRICT JUDGES

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Management Response Forms

- cc: Mr. Valde Guerra, County Executive Officer
- Ms. Eva Mireles, Chief of Operations
- Mr. Santos Castilleja, Motor Vehicle Division Manager
- Ms. Norma Ochoa, Mission Substation Supervisor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOÉ GONZALEZ JUDGE, 316 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. KENO VASQUEZ JUDGE, 319 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENEE R. BETANCOURT JUDGE, 443 TH D.C.	YSMAEL D. FONSECA JUDGE, 444 TH D.C.
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**HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM**

AUDITEE: Motor Vehicle - Mission AUDIT NO.: 2019-579

AUDIT: Cash Count MANAGEMENT RESPONSE DUE: January 31, 2020

FINDING/
OBSERVATION
No.: 1 RECOMMENDATION: 1

Management should ensure that all payments are promptly receipted and deposited. 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:	<u>Motor Vehicle - Mission</u>	AUDIT NO.:	<u>2019-579</u>
AUDIT:	<u>Cash Count</u>	MANAGEMENT RESPONSE DUE:	<u>January 31, 2020</u>
FINDING/ OBSERVATION No.:	<u>2</u>	RECOMMENDATION:	<u>2</u>

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

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)

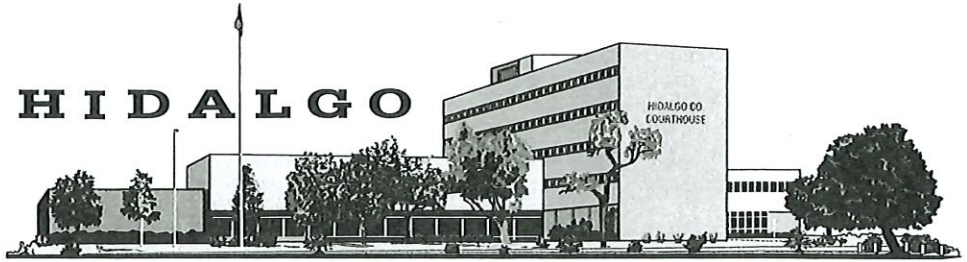
Management Comments (Attach additional page(s) if necessary):

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY 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

January 15, 2020

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

Re: Cash Count Report No. 2019-582

Dear Mr. Patrick:

We conducted a surprise cash count of the cash held at the Community Supervision and Corrections Department (CSCD) on December 4, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on August 20, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$13,491.25. Based on the review, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$200.00. We noted that no improvements were made toward resolving the 2 prior year observations; therefore, improvements are required 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 manual receipt book orders are not delivered by the vendor to the County Auditor's Office for proper safeguarding. According to staff, receipt books have always been delivered to the CSCD for safeguarding and are properly secured in the office. They are kept under lock and key and a log of books used and issued for the court service location is maintained by the clerk. In addition, receipt books are easily accessible in the event that the computer system goes down.

The County Auditor's Office requires that manual receipt books ordered by departments be delivered by the vendor to the County Auditor's Office for proper safeguarding. The manual receipt books will be issued to the departments by the County Auditor's Office as needed.

Failure to ensure that manual receipt books are delivered by the vendor to the County Auditor's Office for proper safeguarding may increase the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 131ST D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C. NOE GONZALEZ JUDGE, 316TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 316TH D.C. L. KENO VASQUEZ JUDGE, 315TH D.C. ISRAEL RAMON, JR. JUDGE, 435TH D.C. RENE R. BETANCOURT JUDGE, 449TH D.C. YSMAEL D. FONSECA JUDGE, 444TH D.C.

Recommendation:

Management should ensure that manual receipt books are delivered by the vendor to the County Auditor's Office for proper safeguarding.

Observation No. 2:

Passwords to gain access to *FinTrak*, the CSCD's financial accounting system, are not changed at least every 90 days. According to the Budget Director, Fintrak cannot change the passwords every 90 days but a compensating control has been established by the department that limits access to the number of users allowed to have access to the accounting module and each PC has an individual tied to it with its own username and password.

The Hidalgo County 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 *FinTrak*.

Recommendation:

Management should contact the software provider to inquire whether *FinTrak* may be programmed to prompt and require users to change passwords at least every 90 days.

Please provide written management responses to the observations noted above by January 31, 2020 using the attached Management Response Forms.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES



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

AUDITEE: Community Supervision and
Corrections Department **AUDIT NO.:** 2019-582

AUDIT: Cash Count **MANAGEMENT**
RESPONSE DUE: January 31, 2020

FINDING No.: 1 **RECOMMENDATION:** 1

Management should ensure that manual receipt books are delivered by the vendor to the County Auditor's Office for proper safeguarding.

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: Community Supervision and
Corrections Department AUDIT NO.: 2019-582

AUDIT: Cash Count MANAGEMENT
RESPONSE DUE: January 31, 2020

FINDING No.: 2 RECOMMENDATION: 2

Management should contact the software provider to inquire whether FinTrak may be programmed to prompt and require users to change passwords at least every 90 days.

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
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

January 3, 2020

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

Re: Cash Count Report No. 2019-584

Dear Ms. Ramon:

We conducted a surprise cash count of the cash held at the Elections Department on November 7, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. Based on the cash count, we concluded that total cash on hand reconciled to the approved change fund of \$50.00.

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

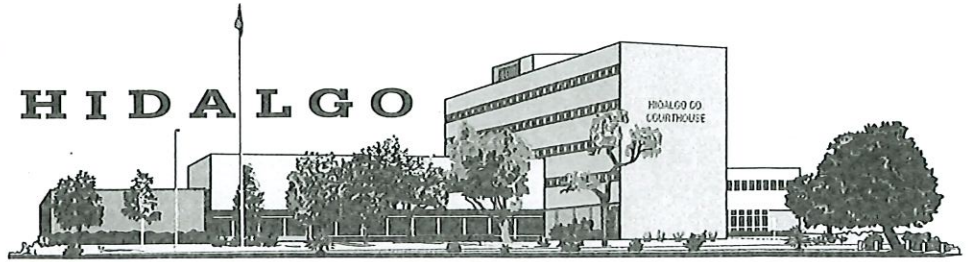
Maria A. Duran
Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 nd D.C.	FERNANDO MANCIAS JUDGE, 93 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 119 th D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 215 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 th D.C.	NOE GONZALEZ JUDGE, 379 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 311 th D.C.	L. KENO VASQUEZ JUDGE, 311 th D.C.	ISRAEL RAMON, JR. JUDGE, 435 th D.C.	RENEE R. BETANCOURT JUDGE, 449 th D.C.	YSMAEL D. FONSECA JUDGE, 444 th D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 3, 2020

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Re: Cash Count Report No. 2019-589

Dear Judge Muñoz:

We conducted a surprise cash count of the cash held at your office on November 12, 2019 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on April 26, 2018. In addition, we evaluated the procedures in place related to documenting the authorization of dismissed criminal cases for the period of September 1, 2019 through September 30, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$8,176.30. Based on the cash count, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. We noted that improvement was made toward resolving one of three prior year observations; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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

Observation No. 1:

We noted that mail-in payments are not consistently receipted on a daily basis. According to the Court Coordinator, mail-in payments are not consistently receipted on a daily basis due to heavy workload and limited staff.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts.

Failure to ensure that all payments are promptly receipted may increase the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MANCIAS JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 131 st D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 275 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 nd D.C.	NOE GONZALEZ JUDGE, 376 th D.C. OVFRSFFR	LETICIA LOPEZ JUDGE, 313 th D.C.	L. KENO VASQUEZ JUDGE, 318 th D.C.	ISRAEL RAMON, JR. JUDGE, 452 nd D.C.	RENEE R. BETANCOURT JUDGE, 448 th D.C.	YSMAEL D. FONSECA JUDGE, 441 st D.C.
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Recommendation:

Management should ensure that all payments are promptly received.

Observation No. 2:

We randomly selected 12 of 117 dismissed criminal cases for the period of September 1, 2019 through September 30, 2019 to determine if authorization for the dismissal of the criminal cases was properly documented. The result of the review revealed that two cases did not contain an event stating the reason for dismissal noted in *Odyssey* and two cases had a closure date entered in *Odyssey* of September 26, 2019; however, the "Motion to Dismiss" and "Order to Dismiss" form was signed on October 25, 2019. According to the Court Coordinator, the event was not entered in *Odyssey* due to an oversight and October 25, 2019 was when the "Motion to Dismiss" and "Order to Dismiss" form was received back from the District Attorney's Office.

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

- "Motion to Dismiss" submitted by the District Attorney's Office and an "Order to Dismiss" by the Justice of the Peace;
- Copies of documents as proof of dismissal based on the judge's discretion in accordance with state statutes (i.e. copies of a hunting license, motor vehicle registration, valid driver's license, etc.), and
- Reason(s) for the dismissal noted in *Odyssey*.

Formal monitoring procedures have not been developed and implemented to keep track of and ensure the authorization for dismissal of criminal cases is properly documented. Failure to properly document dismissals may result in sanctions from the State Commission on Judicial Conduct and/or loss or misuse of County revenues.

Recommendation:

Management should develop and implement formal monitoring procedures to document and keep track of the authorization of case dismissals. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted that collections for November 8, 2019 and November 12, 2019 were deposited at the bank 3 and 2 days after collections were receipted, respectively. According to the Court Coordinator, deposits are not made timely daily due to limited staff and a heavy workload.

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

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

Recommendation:

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

Please provide written management responses to the observations noted above by January 17, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES



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

January 3, 2020

The Honorable Juan "J.J." Peña
 Hidalgo County Justice of the Peace Pct. 3, Pl. 2
 730 Breyfogle, Suite A
 Mission, Texas 78572

Re: Cash Count Report No. 2019-591

Dear Judge Peña:

We conducted a surprise cash count of the cash held at the Justice of the Peace Precinct 3, Place 2 Office on October 10, 2019, as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

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 to evaluate your office's progress toward resolving the observations identified in the cash count conducted on June 25, 2018. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash count totaled \$6,708.21. Based on the cash count, we concluded that total cash on hand reconciled to total receipts issued for the day up to the time of the cash count. However, we noted that one of the three prior year observations has not been resolved.

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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82ND D.C.
 FERNANDO MANCIAS JUDGE, 83RD D.C.
 J. R. "BOBBY" FLORES JUDGE, 133RD D.C.
 ROSE GUERRA REYNA JUDGE, 204TH D.C.
 MARLA CUELLAR JUDGE, 215TH D.C.
 MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C.
 NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER
 LETICIA LOPEZ JUDGE, 383RD D.C.
 L. KENO VASQUEZ JUDGE, 393RD D.C.
 ISRAEL RAMON, JR. JUDGE, 450TH D.C.
 RENEE R. BETANCOURT JUDGE, 461ST D.C.
 YSMAEL D. FONSECA JUDGE, 461ST D.C.

2. A reconciliation of citations and civil cases filed at the court to those recorded on *Odyssey*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into *Odyssey* (recording responsibility).

According to the Court Coordinator, she was not aware of this procedure; therefore, the procedures for the accounting of citations and civil case filings have not been implemented.

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

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

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

Failure to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented increases the risk that discrepancies between actual citations and civil cases filed at the court and those recorded in *Odyssey* may not be uncovered in a timely manner.

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.

Please provide a written management response to the observation noted above by January 17, 2020.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 311th D.C.

L. KENO VASQUEZ
JUDGE, 311th D.C.

ISRAEL RAMON, JR.
JUDGE, 492nd D.C.

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

YSMAEL D. FONSECA
JUDGE, 414th D.C.

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, please contact Araceli A. Guillen, Internal Auditor I, at 318-2511 ext. 4649, 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 383TH D.C.

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

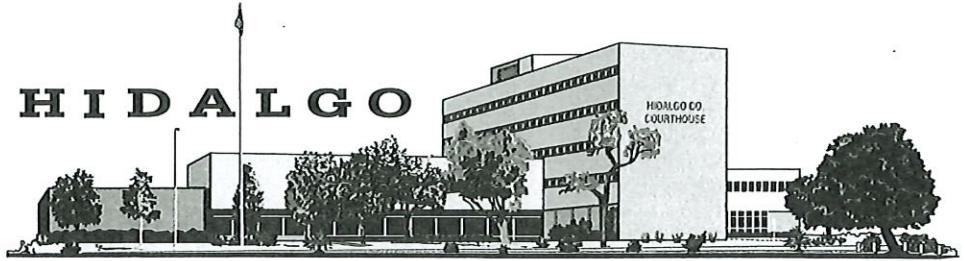
ISRAEL RAMON, JR.
JUDGE, 432ND D.C.

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

YSMAEL D. FONSECA
JUDGE, 444TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 15, 2020

The Honorable Charlie Espinoza
Justice of the Peace, Pct.4, Pl. 1
212 N. 12th Avenue
Edinburg, TX 78539

Re: Cash Count Report No. 2019-592

Dear Judge Espinoza:

We conducted a surprise cash count of the cash held at your office on December 12, 2019, as required by Local Government Code § 115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on May 10, 2018. In addition, we evaluated the procedures in place related to documenting the authorization of dismissed criminal cases for the period of October 1, 2019 through October 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:

Cash on hand at the time of the cash count totaled \$1,142.20. Based on the review, we concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. We noted that improvements were made toward resolving 3 of the 7 prior year observations; however, some improvements are required as noted in the following observations.

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

Observation No. 1:

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

1. Except for Department of Public Safety (DPS), citations received from law enforcement agencies 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 were not properly segregated. Individuals responsible for issuing receipts (custody responsibility) were also responsible for entering citations into *Odyssey* (recording responsibility).

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNGLETERRY JUDGE, 42ND D.C. FERNANDO MANCIAS JUDGE, 49TH D.C. J. R. "BOSSY" FLORES JUDGE, 115TH D.C. ROSE GUERRA REINA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 215TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312TH D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 311TH D.C. L. KENO VASQUEZ JUDGE, 311TH D.C. ISRAEL RAMON, JR. JUDGE, 432TH D.C. RENEER. BETANCOURT JUDGE, 445TH D.C. YSMAEL D. FONSECA JUDGE, 441TH D.C.

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. 2:

Although security cameras are utilized, the security cameras are not utilized in all offices where cash is received and safeguarded. According to the Court Coordinator, the Justice of the Peace does not want cameras in the Court Coordinator and Assistant Court Coordinator offices.

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

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

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

Management should ensure that the security cameras are installed in areas where cash collections are received and safeguarded. Contact the Executive Office for assistance.

Observation No. 3:

A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff 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 prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office.

Observation No. 4:

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

- o Custody: Prepares bank deposits
- o Recording: Prepares daily and monthly reports of cash received

In addition, the Assistant Court Coordinators and Clerks perform the following incompatible duties:

- o Custody: Receive money, issue receipts, balance copies of receipts against cash drawer, and maintain a cash drawer
- o Recording: Have access to dismiss cases in *Odyssey*

According to staff, proper segregation of duties over the handling of collections has not been implemented due to a heavy case load and limited number of staff.

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 cash drawer, maintaining a cash drawer, and preparing bank deposits should be different from the individual responsible for preparing daily and monthly reports of cash received and having access to dismiss cases in *Odyssey*.

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.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 5:

We randomly selected 15 of 196 (8%) dismissed criminal cases for the month ended October 31, 2019 to determine if authorization for dismissal of the cases was properly documented. The results of the review revealed the following:

- 9 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*.
- 1 case did not have the "Motion to Dismiss" and "Order to Dismiss" scanned in *Odyssey* and the reason(s) for the dismissal was not noted in *Odyssey*.
- 6 cases did not have the reason(s) for the dismissal noted in *Odyssey*.

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. According to the court coordinator, the cases did not contain the proper documentation due to an oversight by the staff.

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.

Please provide written management responses to the observations noted above by January 31, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES