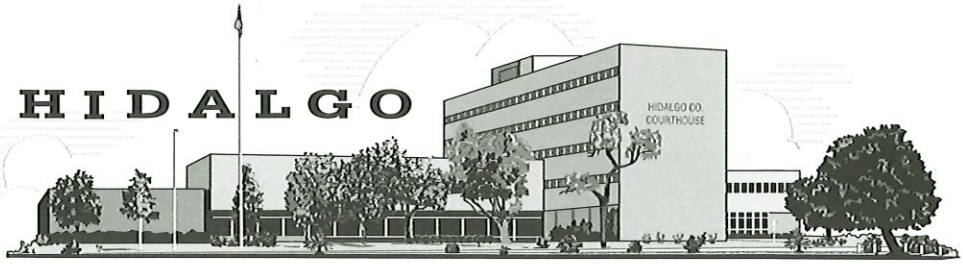
COUNTY of HIDALGO

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

May 19, 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
Ms. Angie Chapa, Law Librarian	Monthly Fees Report for January 2020 and February 2020
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for January 2020
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for January 2020
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for January 2020
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for January 2020
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for January 2020
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for January 2020
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for January 2020
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for January 2020 and February 2020
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for March 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Fee Account Monthly Fees Report for October 2019 through December 2019
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for October 2019 through December 2019
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for January 2020 and February 2020
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Monthly Fee Report for August 2019 through December 2019
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for January 2020 and February 2020
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for January 2020 and February 2020
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for October 2019 through December 2019
The Hon. Ellie Torres, Commissioner Precinct 4	Sanitation Program Monthly Fee Report for August 2019 through December 2019
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for January 2020 through March 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Reports for January 2020 through March 2020

The Hon. Ricardo Rodriguez, Criminal District Attorney	HIDTA Financial Statements for September 30, 2019 through December 31, 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	HIDTA Financial Statements for January 31, 2020 and February 29, 2020
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Financial Statements for August 2019 through December 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Financial Statements for January 2020
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Processing Fees Report for October 2019 through December 2019
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Processing Fees Report for January 2020
The Hon. Ricardo Rodriguez, Criminal District Attorney	H.B. 65 Financial Statements for September 30, 2019 through December 31, 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Fee Financial Statements for June 30, 2019 through December 31, 2019
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Fee Financial Statements for January 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for January 2020 through March 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for January 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Registry Financial Statements for October 31, 2020 through December 31, 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	"B" Account Financial Statements for October 2019 through December 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Inmate Trust Financial Statements for May 2019 through December 2019
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Regular Trust Financial Statements for July 2019 through December 2019
The Hon. Lita Leo, Hidalgo County Treasurer	Jury Script Financial Statements for January 31, 2020
Mr. Arnold K. Patrick, Director Community Supervision and Corrections Department	Community Supervisor and Corrections Department Financial Statements for January 31, 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	2019 Chapter 59 Asset Forfeiture Audit Report No. 2020-04
The Hon. Ricardo Rodriguez, Criminal District Attorney	2019 Chapter 59 Asset Forfeiture Audit Report No. 2020-05
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Chapter 59 Asset Forfeiture Audit Report YE 12-31-19 Audit No. 2020-06
The Hon. Martin Cantu, Constable Precinct No. 2	Chapter 59 Asset Forfeiture Audit Report YE 12-31-19 Audit No. 2020-07
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Chapter 59 Asset Forfeiture Audit Report YE 12-31-19 Audit No. 2020-08
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Chapter 59 Asset Forfeiture Audit Report YE 12-31-19 Audit No. 2020-09
The Hon. Ricardo Rodriguez, Criminal District Attorney	District Attorney's Office 2019 Equitable Sharing Agreement and Certification Audit No. 2020-18
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's Office 2019 Equitable Sharing Agreement and Certification Audit No. 2020-19
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Constable Precinct No. 3 2019 Equitable Sharing Agreement and Certification Audit No. 2020-22
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Constable Precinct No. 4 2019 Equitable Sharing Agreement and Certification Audit No. 2020-23
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	Hidalgo Wind Farm, LLC-Phase I and Phase II 2020 Tax Abatement Report No. 2020-12 and 2020-13
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	South Texas Electric Cooperative, Inc. 2020 Tax Abatement Report No. 2020-14
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	Wonderful Citrus Packing, LLC 2020 Tax Abatement Report No. 2020-16

The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	January 2020 DTA Payment Request Report No. 2020-17
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Pharr TIRZ No. 1 Report No. 2019-33
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Pharr TIRZ No. 1 Report No. 2019-33
Mr. Edward Wylie, Interim City Manager City of Pharr	City of Pharr TIRZ No. 1 Report No. 2019-33
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	December 2019 DTA Payment Request Report No. 2019-99
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	February 2020 DTA Payment Request Report No. 2020-42
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	March 2020 DTA Payment Request Report No. 2020-43
Mr. Edward Wylie, Interim City Manager City of Pharr	City of Pharr TIRZ No. 2 Report No. 2017-69
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Reports for January 2020 through March 2020
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Reports for January 2020 through March 2020
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Reports for January 2020 through March 2020
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Reports for January 2020 through March 2020
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Reports for January 2020 through March 2020
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Reports for January 2020 through March 2020

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments

COUNTY of HIDALGO

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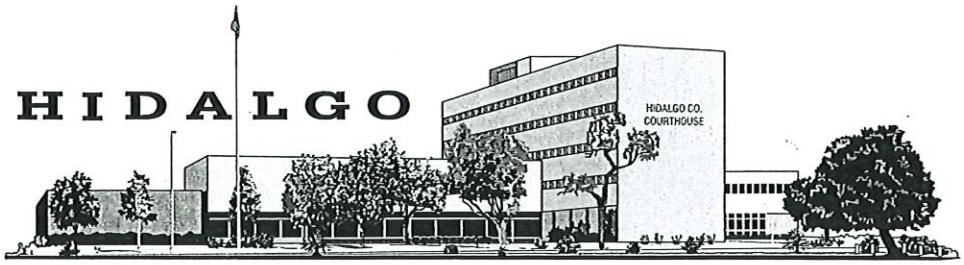


EDINBURG, TEXAS 78539

March 27, 2020

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

Re: *Monthly Fees Report* for January 2020 and February 2020

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of January 2020 and February 2020 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.

Conclusion:
Collections for the months of January 2020 and February 2020 totaled $1,024.75 and $657.75, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of January 2020 and February 2020. 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 *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 Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

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

- Verified that receipts, *Daily Remittance/Close-out Forms,* and the *Monthly Fees Report* were properly completed.

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

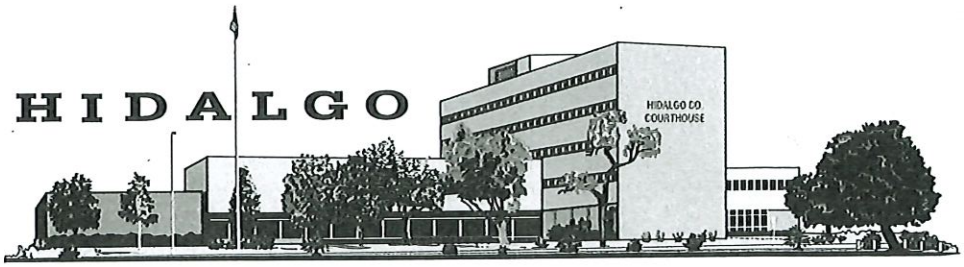
Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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March 27, 2020

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 January 2020

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of January 2020 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.

Conclusion:
Collections for the month of January 2020 totaled $24,680.00. Based on the review, we concluded that fees collected were properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020. 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.

HIDALGO COUNTY DISTRICT JUDGES

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

- 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.

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

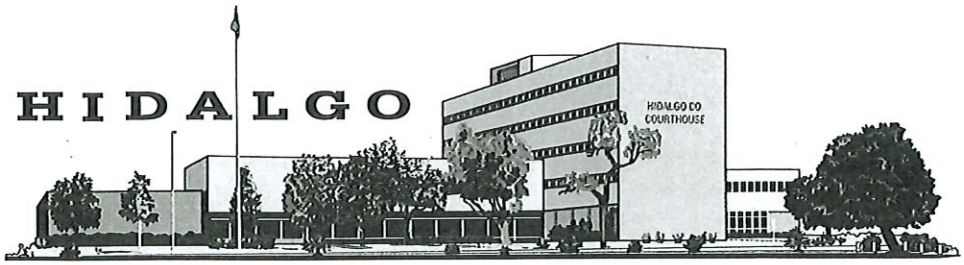
Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



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March 27, 2020

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

Re: *Monthly Fees Report* for January 2020

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2020 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.

Conclusion:
Collections for the month of January 2020 totaled $14,623.25. Based on the review, we concluded that fees collected were properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020. 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY	FERNANDO MANCIAS	J. R. "BOBBY" FLORES	ROSE GUERRA REYNA	MARLA CUELLAR	MARIO E. RAMIREZ, JR.	NOE GONZALEZ	LETICIA LOPEZ	L. KENO VASQUEZ	ISRAEL RAMON, JR.	RENEE R. BETANCOURT	YSMAEL D. FONSECA
JUDGE, 92ND D.C.	JUDGE, 93RD D.C.	JUDGE, 139TH D.C.	JUDGE, 206TH D.C.	JUDGE, 275TH D.C.	JUDGE, 332ND D.C.	JUDGE, 370TH D.C. OVERSEER	JUDGE, 381ST D.C.	JUDGE, 398TH D.C.	JUDGE, 430TH D.C.	JUDGE, 449TH D.C.	JUDGE, 464TH D.C.

- 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.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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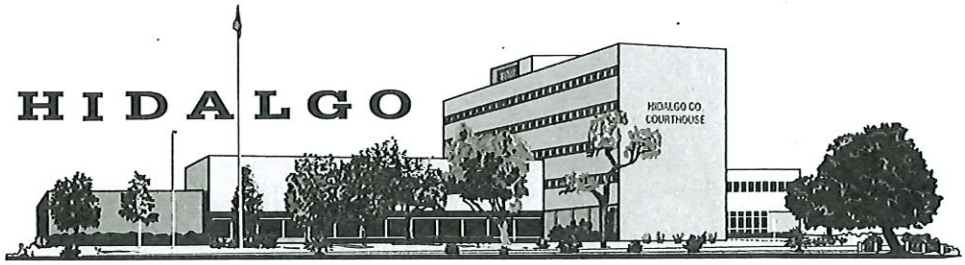

EDINBURG, TEXAS 78539

March 26, 2020

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

Re: *Monthly Fees Report* for January 2020

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 January 2020 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.

Conclusion:
Collections for the month of January 2020 totaled $18,799.00. Based on the review, we concluded that fees collected were properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020. 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.

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

Respectfully,

Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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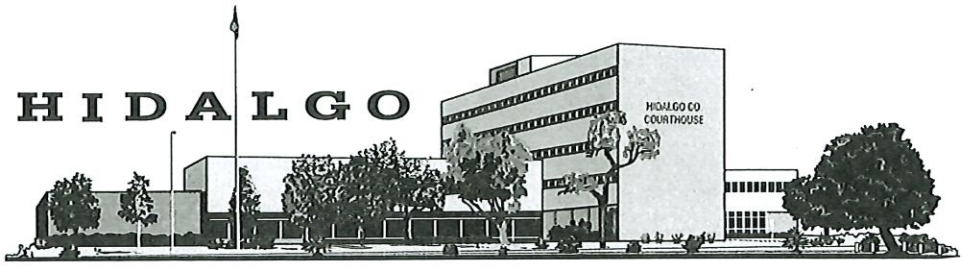


EDINBURG, TEXAS 78539

March 26, 2020

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

Re: *Monthly Fees Report* for January 2020

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 January 2020 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.

Conclusion:
Collections for the month of January 2020 totaled $6,300.50. Based on the review, we concluded that fees were generally properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020. 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.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Collections for the month of January 2020 totaled $6,300.50. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 26, 2020

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

Re: *Monthly Fees Report* for January 2020

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 January 2020 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.

Conclusion:
Collections for the month of January 2020 totaled $4,740.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

- 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.

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

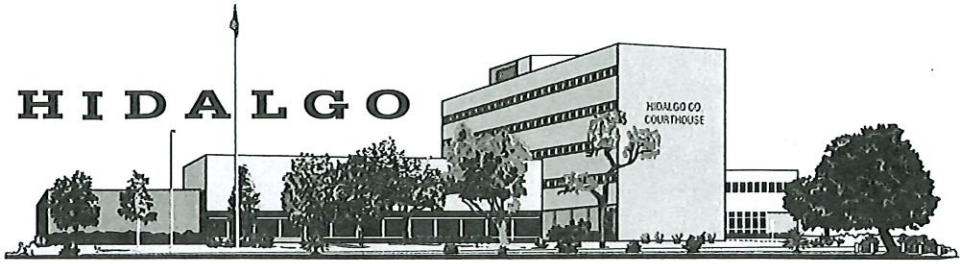
Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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March 26, 2020

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

Re: *Monthly Fees Report* for January 2020

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 January 2020 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.

Conclusion:
Collections for the month of January 2020 totaled $12,824.50. Based on our review, we concluded that fees collected were generally properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020. 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.

HIDALGO COUNTY DISTRICT JUDGES

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

- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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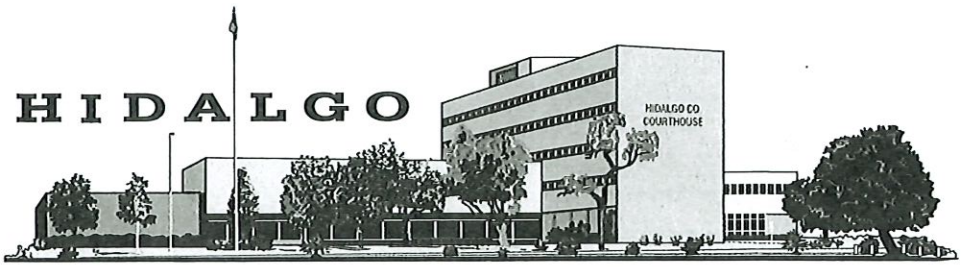

EDINBURG, TEXAS 78539

March 26, 2020

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

Re: *Monthly Fees Report* for January 2020

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 January 2020 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.

Conclusion:
Collections for the month of January 2020 totaled $300.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020. 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

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

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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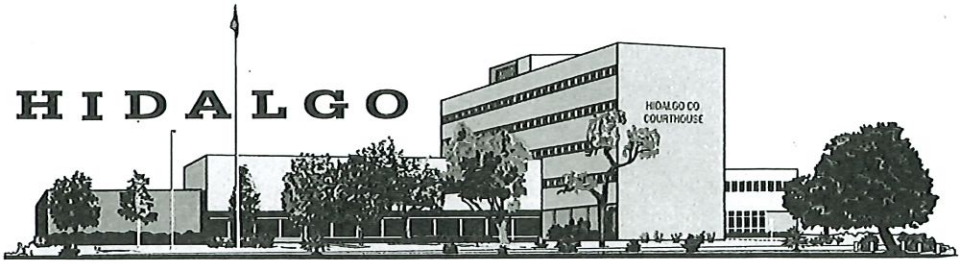

EDINBURG, TEXAS 78539

March 27, 2020

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

Re: *Monthly Fees Report* for January 2020 and February 2020

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report* (Monthly Report) and supporting documentation for the months of January 2020 and February 2020 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.

Conclusion:
Collections for the months of January 2020 and February 2020 totaled $100,240.76 and $145,642.56, respectively. Based on the review, we have concluded that fees were generally properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the Monthly Report for the months of January 2020 and February 2020. 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.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

May 12, 2020

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

Re: *Monthly Fees Report* for March 2020

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of March 2020 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 March 2020. 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.

Conclusion:
Collections for the month of March 2020 totaled $28,793.01. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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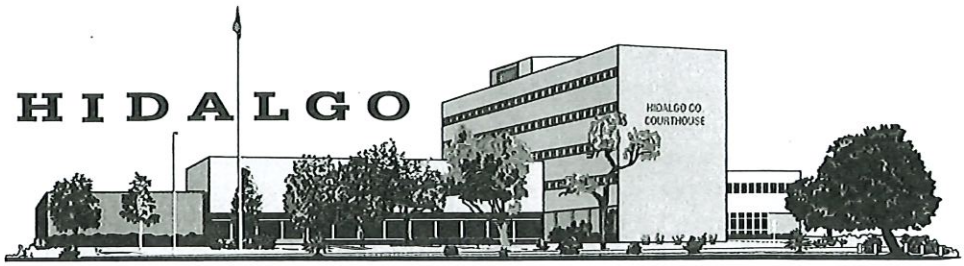

EDINBURG, TEXAS 78539

March 26, 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 October 2019 through December 2019

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account *Monthly Fees Report* for October 2019 through 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 Fees Report* for October 2019 and 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 443RD D.C. | YSMAEL D. FONSECA JUDGE, 464TH D.C.

Conclusion:
Collections for the months of October 2019 through December 2019 totaled $19,486.50, $22,987.79, and $23,757.61, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran CR

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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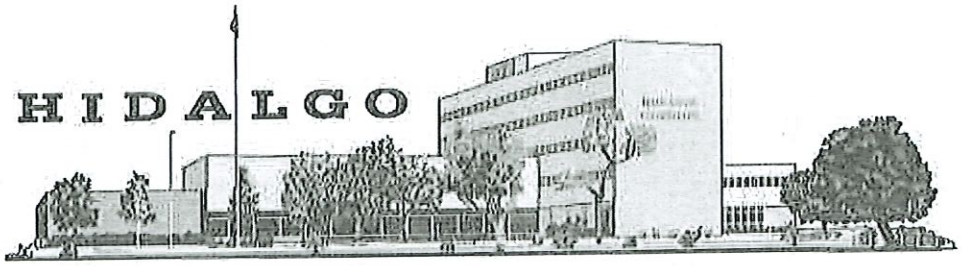

EDINBURG, TEXAS 78539

March 4, 2020

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

Re: *Monthly Fees Report* for October 2019 through December 2019

Dear Mr. Arredondo:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of 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 Fees Report* and supporting documentation was submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *Alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts and the *Monthly Fees Report* were properly completed.

Conclusion:
Collections for the month of October 2019, November 2019, and December 2019 were $55,198.64, $69,107.05, and $45,869.38, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY JUDGE, 92nd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | MARIA CUELLAR JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | L. KENO VASQUEZ JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | RENEE R. BETANCOURT JUDGE, 464th D.C. | YSMAEL D. FONSECA JUDGE, 484th D.C.

COUNTY of HIDALGO

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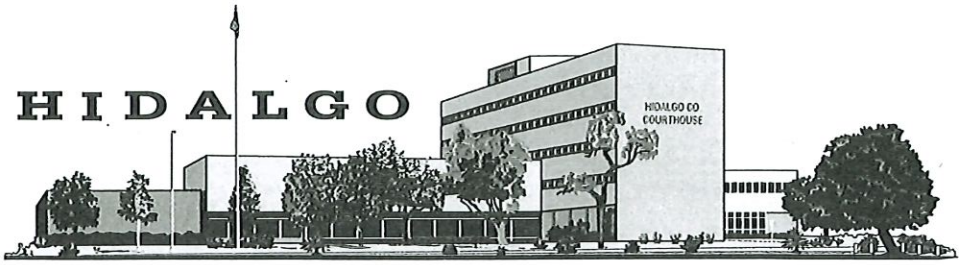

EDINBURG, TEXAS 78539

April 27, 2020

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

Re: *Monthly Fees Report* for January 2020 and February 2020

Dear Mr. Arredondo:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2020 and February 2020 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.

Conclusion:
Collections for the month of January 2020 and February 2020 were $35,686.00 and $37,538.20, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2020 and February 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Fees Report* and supporting documentation was submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *Alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.

- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts and the *Monthly Fees Report* were properly completed.

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

Respectfully,

Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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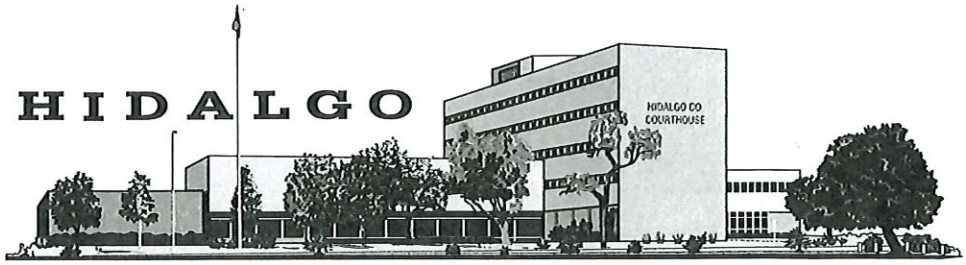


EDINBURG, TEXAS 78539

March 26, 2020

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

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

Dear Commissioner Fuentes:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of August 2019 through 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 Fee Report* for the months of August 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 Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in sequential order.
- Verified that procedures for voiding receipts and permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the months of August 2019 through December 2019 totaled $21,450.00, $18,875.00, $29,300.00, $29,400.00, and $30,500.00, respectively. Based on the review, we concluded that fees collected were generally

properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observation below.

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

Observation No. 1:
A $25.00 shortage in the month of May 2017 and 4 missing permits (41601, 41644, 41646, and 61946) issued between April 2017 and December 2018 totaling $125.00 have not been replenished and deposited with the County Treasurer. In addition, the unaccounted permits have not been voided in the Solid Waste Disposal Application Program as previously requested by the County Auditor's Office. According to staff, indemnification will be requested at Commissioners Court.

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

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

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

Recommendation:
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. In addition, the shortage and missing permits should be immediately replenished and deposited with the County Treasurer. Furthermore, the missing permits should be "Void" in the electronic application system.

Please provide a management response to the observation noted above by April 3, 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.

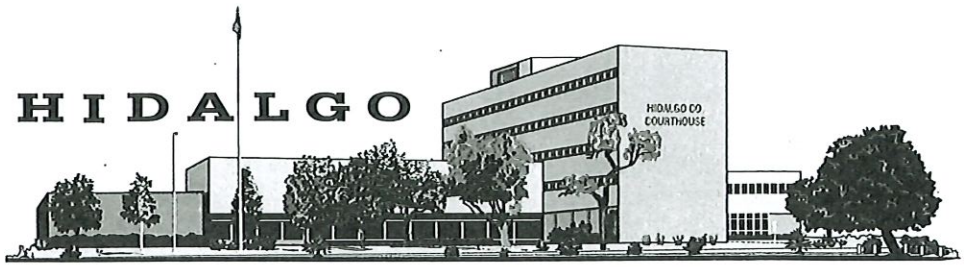
Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

March 27, 2020

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 January 2020 and February 2020

Dear Commissioner Cantu:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of January 2020 and February 2020 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.

Conclusion:
Collections for the months of January 2020 and February 2020 totaled $10,925.00 and $9,725.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the months of January 2020 and February 2020. 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.

HIDALGO COUNTY DISTRICT JUDGES

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

- 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.

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

COUNTY of HIDALGO

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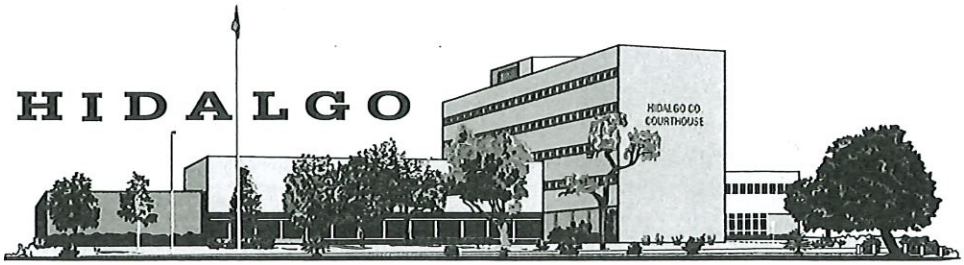

EDINBURG, TEXAS 78539

March 27, 2020

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 January 2020 and February 2020

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the months of January 2020 and February 2020 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.

Conclusion:
Collections for the months of January 2020 and February 2020 totaled $1,084.00 and $1,508.00, 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*.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the months of January 2020 and February 2020. 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.

Please provide a written management response to the observation noted above by April 10, 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Anzalduas Park	**AUDIT NO.:**	
AUDIT:	Monthly Fee Report for January 2020 and February 2020	**MANAGEMENT RESPONSE DUE:**	April 10, 2020
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

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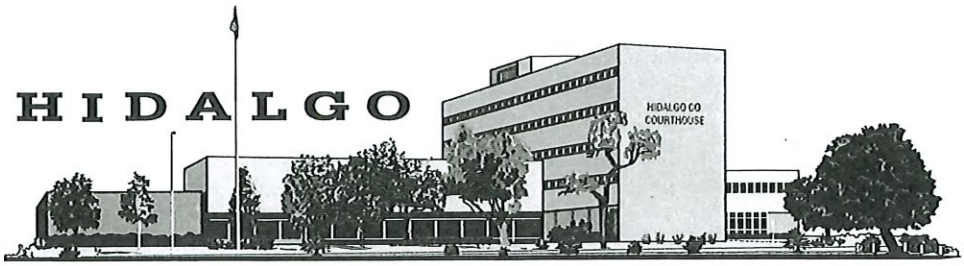

EDINBURG, TEXAS 78539

March 26, 2020

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 October 2019 through December 2019

Dear Commissioner Flores:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of October 2019 through 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 Fee 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 Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in a sequential order.
- Verified that procedures for voiding receipts and voiding permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the months of October 2019 through December 2019 totaled $39,950.00, $30,975.00, and $37,275.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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

Observation No. 1:
We noted that permit number 72422 and 74832 issued to user 13; permit number 73548 issued to user 14; permit number 72464, 72465, 73639, 73640, 73641, and 73642 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 $225.00.

In addition, shortages and missing permits totaling $1,360.00 (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 52 missing permits totaling $1,300.00 issued between January 2016 and September 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 should be replenished or a request for indemnification should be made to Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes a Commissioners Court to indemnify an elected or appointed county officer against personal liability for the loss of county funds, or loss of or damage to personal property, if the loss was not the result of the officer's negligence or criminal action.

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

Recommendation:
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 $1,585.00 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."

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 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 October 3, 2019, October 18, 2019, October 29, 2019, October 30, 2019, November 15, 2019, November 25, 2019, November 26, 2019, and November 27, 2019 *Daily Close-out Reports* were not properly completed. The *Daily Close-out Reports* did not contain the signature required in Section III.

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 April 3, 2020.

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

Respectfully,

Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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

AUDITEE:	Precinct 3	**AUDIT NO.:**	
AUDIT:	Sanitation Program Monthly Fee Report for October 2019 through December 2019	**MANAGEMENT RESPONSE DUE:**	April 3, 2020
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 $1,585.00 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 October 2019 through December 2019	**MANAGEMENT RESPONSE DUE:**	April 3, 2020
FINDING No.:	2	**RECOMMENDATION:**	2

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

Management Response (Choose One):

_____ AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)

_____ AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION

_____ DISAGREE THAT RISK EXISTS (Specify below)

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	Precinct 3	**AUDIT NO.:**	
AUDIT:	Sanitation Program Monthly Fee Report for October 2019 through December 2019	**MANAGEMENT RESPONSE DUE:**	April 3, 2020
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

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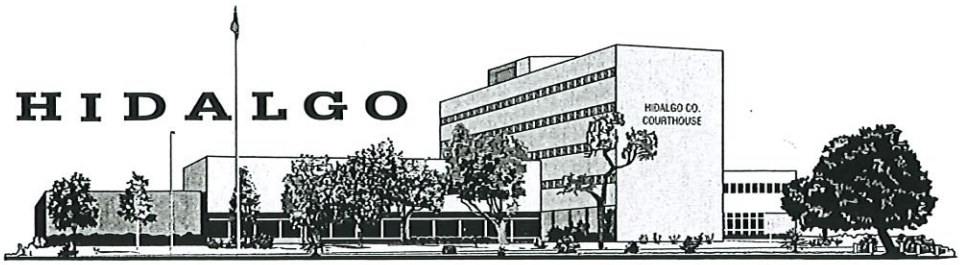

EDINBURG, TEXAS 78539

March 18, 2020

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

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

Dear Commissioner Torres:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of August 2019 through 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 Fee Report* for the months of August 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 Fee Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fee Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits were issued in sequential order.
- Verified that procedures for voiding receipts and permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

Conclusion:
Collections for the months of August 2019 through December 2019 totaled $39,625.00, $35,575.00, $39,475.00, $33,700.00, and $43,825.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and safeguarding of accountable forms requires improvement as noted in the following observation.

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

Observation No. 1:
We noted that permit 71078 was unaccounted for. According to the August "Void Permit Log", permit number 71078 was issued by user 16 to replace permit 40690. However, permit 71078 was not activated in the Solid Waste Disposal Program and permit 40690 continued to be active. Permit 40690 was used during the months of August 2019 through March 2020. After inquiring with Precinct 4 staff, on March 9, 2020, permit 71078 was activated and permit 40690 was inactivated in the Solid Waste Disposal Program. According to Precinct 4 staff, the constituent was allowed to dispose of trash even though the permit was not in the system.

When a new permit is issued, the new permit information must be entered in the Solid Waste Disposal Program. Precinct staff must scan permits prior to allowing a constituent to enter the disposal site in order to determine if the permit is active in the Solid Waste Disposal Program. If the permit is not active, the constituent cannot be allowed to dispose trash.

Failure to ensure that employees are properly entering permit numbers in the Solid Waste Disposal Program may result in the constituent not being allowed to enter the collection station.

Recommendation:
Management should ensure that employees are properly entering permit numbers and replacement permit numbers in the Solid Waste Disposal Program. In addition, staff should be trained to scan all permits, if a permit is not activated, the constituent should not be allowed to enter the collection station until the issue is resolved.

Please provide a written management response to the observation noted above by April 3, 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 A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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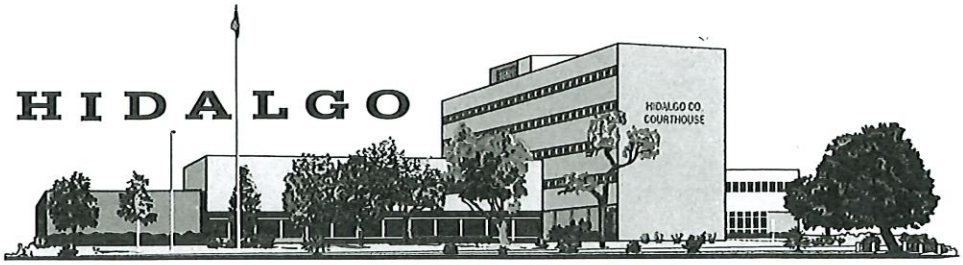

EDINBURG, TEXAS 78539

May 12, 2020

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

Re: *Fee Monthly Report* for January 2020 through March 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for the months of January 2020 through March 2020 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 months of January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

- Verified that the *Monthly Report* and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified that the *Monthly Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified the sequence of order numbers per the *Monthly Report* agreed to order numbers issued in *Kofile*. In addition, verified that order numbers were issued in sequential order.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips were properly completed.

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $509,322.00, $458,108.00, and $506,905.43, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

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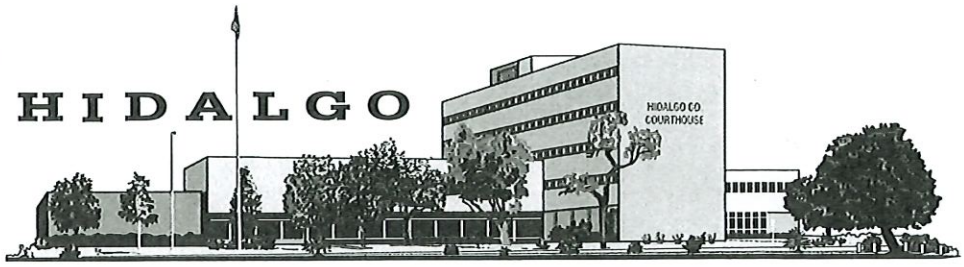

EDINBURG, TEXAS 78539

May 12, 2020

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

Re: *Civil and Probate Court Cost Monthly Reports* for January 2020 through March 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for the months of January 2020 through March 2020 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Report* for the months of January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $208,139.82, $193,045.88, and $187,435.80, respectively. Based on the review, we concluded that fees and court costs were generally properly accounted and reported.

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

Respectfully,
Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

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EDINBURG, TEXAS 78539

March 27, 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: HIDTA Financial Statements for September 30, 2019 through December 31, 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA financial statements for the months ended September 30, 2019 through December 31, 2019 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | FERNANDO MANCIAS JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | MARLA CUELLAR JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 383RD D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C. | YSMAEL D. FONSECA JUDGE, 464TH D.C.

COUNTY of HIDALGO

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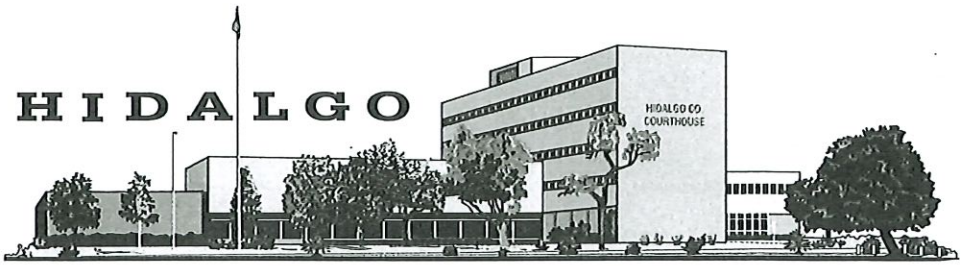

EDINBURG, TEXAS 78539

April 27, 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: HIDTA Financial Statements for January 31, 2020 and February 29, 2020

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA financial statements for the months ended January 31, 2020 and February 29, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

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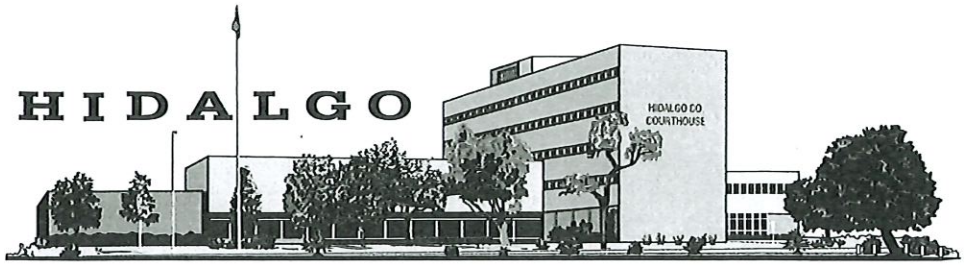

EDINBURG, TEXAS 78539

March 27, 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 Financial Statements for August 2019 through December 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks financial statements for the months ended August 31, 2019 through December 31, 2019 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 27, 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 Financial Statements for January 2020

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks financial statements for the month ended January 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

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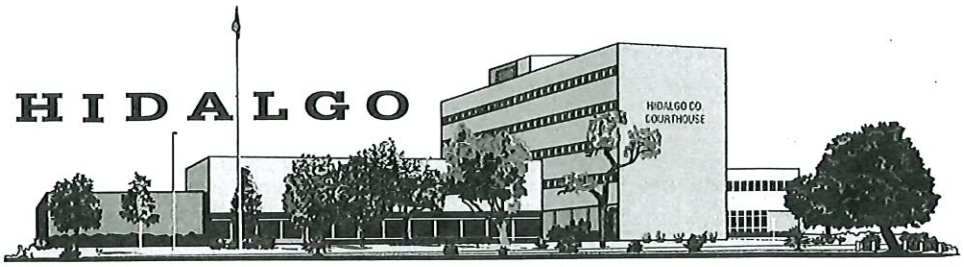

EDINBURG, TEXAS 78539

March 26, 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 October 2019 through December 2019

Dear Mr. Rodriguez:

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

Scope:
The scope of the review was limited to collections reported by your office on the *Processing Fees Report* for the months of 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 *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.

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

Conclusion:
Total collections for the months of October 2019 through December 2019 were $67,554.07, $42,410.10, and $99,660.22, respectively. Based on the review, we concluded that collections were properly accounted and reported.

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

Respectfully,

Maria A. Duran CD

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Office

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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April 27, 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 January 2020

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 January 2020 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 January 2020. 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:
Collections for the month of January 2020 totaled $80,731.58. Based on the review, we concluded that collections were properly accounted and reported.

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.
- 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).

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Office

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

April 7, 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: H.B. 65 Financial Statements for September 30, 2019 through December 31, 2019

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months ended September 30, 2019 through December 31, 2019 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

COUNTY of HIDALGO

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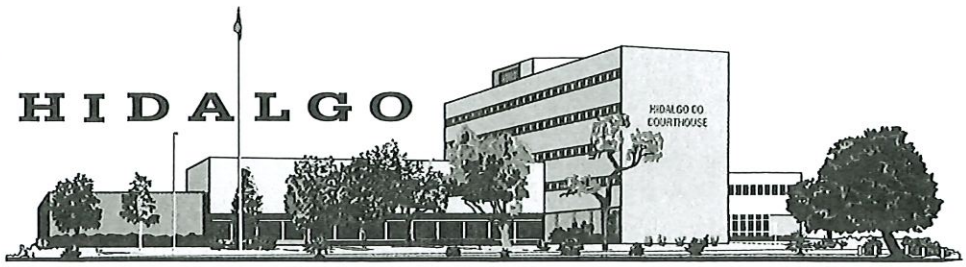

EDINBURG, TEXAS 78539

March 18, 2020

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

Re: Fee Financial Statements for June 30, 2019 through December 31, 2019

Dear Ms. Hinojosa:

We conducted a limited scope review of the Fee financial statements for the months ended June 30, 2019 through December 31, 2019 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on the review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvement as noted below.

Observation No. 1:
As of December 31, 2019, the "Accounts Receivable" balance sheet account had a balance of $5,206.00. The balance consisted of the following:

- "Cash shortages" in the amount of $241.00 dating from March 31, 2014 through June 30, 2019;
- "Credit card disputes" in the amount of $150.00 from June 18, 2013 through September 24, 2019;
- "NSF checks" in the amount of $4,545.00 from February 18, 2010 through November 12, 2019; and
- "Over disbursements" in the amount of $270.00 from August 30, 2012 and October 16, 2019.

We recommend that the District Clerk's Office make attempts to collect. If collection efforts have been exhausted, management should request indemnification from Commissioners Court for the $5,206.00.

Observation No. 2:
As of December 31, 2019, the "Due to Other Governments" balance sheet account had a balance of $23,610.79. The amount consisted of $2,934.79 due to the Secretary of State from December 11, 2003 through November 21, 2019 and $20,676.00 due to Texas Department State Health Services from August 5, 2005 through December 27, 2019. According to the District Clerk's Accountant, the funds have not been paid because staff works on distributing the funds when time permits. In addition, staff needs to research the older cases to ensure that the funds are properly disbursed.

We recommend that staff continue to research the accounts and pay the Secretary of State and the Texas Department State Health Services as soon as possible.

Observation No. 3:
As of December 31, 2019, the "Due to Others" balance sheet account had a balance of $365,677.42. The balance consisted of the following:

- "Attorney Ad-Litem" in the amount of $9,397.95 dating from February 28, 2006 through August 31, 2018. Research on these cases was conducted by the County Auditor's Office and the findings have been previously provided.
- "Court ordered social study" in the amount of $200.00;
- "Overpayments" in the amount of $345,994.35 dating from May 24, 2004 through December 30, 2019; and
- "Void checks over 90 days" in the amount of $10,085.12 dating from February 25, 2016 through September 18, 2019.

According to the Accountant, the funds have not been paid because staff works on it as time permits. In addition, research needs to be done on the older cases to ensure that the funds are properly distributed.

We recommend that the funds be paid to whom they are owed. If attempts to pay the individuals return unsuccessful, the funds should be escheated to the County Treasurer or the State Comptroller pursuant to Property Code Chapter 74 and 76.

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

COUNTY of HIDALGO

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Hidalgo County Administration Building
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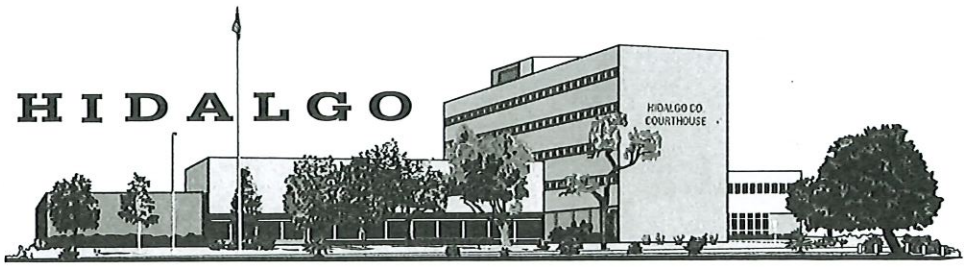

EDINBURG, TEXAS 78539

April 27, 2020

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

Re: Fee Financial Statements for January 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the Fee financial statements for the month ended January 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on the review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvement as noted below.

Observation No. 1:
As of January 31, 2019, the "Accounts Receivable" balance sheet account had a balance of $5,206.00. The balance consisted of the following:

- "Cash shortages" in the amount of $241.00 dating from March 31, 2014 through June 30, 2019;
- "Credit card disputes" in the amount of $150.00 from June 18, 2013 through September 24, 2019;
- "NSF checks" in the amount of $4,545.00 from February 18, 2010 through November 12, 2019; and
- "Over disbursements" in the amount of $270.00 from August 30, 2012 and October 16, 2019.

We recommend that the District Clerk's Office make attempts to collect. If collection efforts have been exhausted, management should request indemnification from Commissioners Court for the $5,206.00.

Observation No. 2:
As of January 31, 2020, the "Due to Other Governments" balance sheet account had a balance of $23,253.79. The amount consisted of $2,934.79 due to the Secretary of State from December 11, 2003 through November 21, 2019 and $20,319.00 due to Texas Department State Health Services from August 5, 2005 through January 13, 2020. According to the District Clerk's Accountant, the funds have not been paid because staff works on distributing the funds when time permits. In addition, staff needs to research the older cases to ensure that the funds are properly disbursed.

We recommend that staff continue to research the accounts and pay the Secretary of State and the Texas Department State Health Services as soon as possible.

Observation No. 3:
As of January 31, 2020, the "Due to Others" balance sheet account had a balance of $365,112.57. The balance consisted of the following:

- "Attorney Ad-Litem" in the amount of $9,397.95 dating from February 28, 2006 through August 31, 2018. Research on these cases was conducted by the County Auditor's Office and the findings have been previously provided.
- "Court ordered social study" in the amount of $200.00;
- "Overpayments" in the amount of $344,910.25 dating from May 24, 2004 through January 31, 2020; and
- "Void checks over 90 days" in the amount of $10,604.37 dating from February 25, 2016 through October 30, 2019.

According to the Accountant, the funds have not been paid because staff works on it as time permits. In addition, research needs to be done on the older cases to ensure that the funds are properly distributed.

We recommend that the funds be paid to whom they are owed. If attempts to pay the individuals return unsuccessful, the funds should be escheated to the County Treasurer or the State Comptroller pursuant to Property Code Chapter 74 and 76.

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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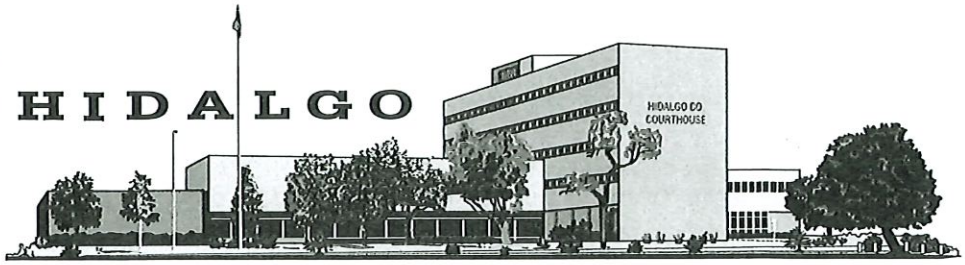

EDINBURG, TEXAS 78539

May 12, 2020

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

Re: *Monthly Fees Reports* for January 2020 through March 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of January 2020 through March 2020 pursuant to Local Government Code §115.002 (a) and (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of January 2020 through March 2020. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $434,933.39, $495,239.64, and $520,172.01, respectively. Based on the review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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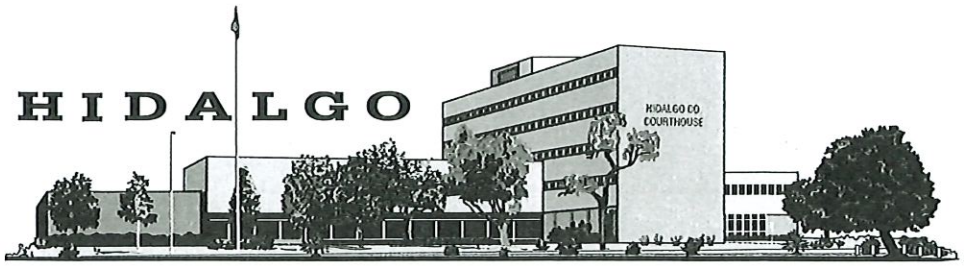

EDINBURG, TEXAS 78539

March 27, 2020

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

Re: Texas Parks and Wildlife Financial Statements for January 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the month ended January 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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2808 South Business Highway 281
Edinburg, Texas 78539-6243
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March 5, 2020

The Honorable Arturo Guajardo, Jr., County Clerk
Hidalgo County Clerk's Office
100 N. Closner
Edinburg, TX 78539

Re: Registry Financial Statements for October 31, 2020 through December 31, 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Registry financial statements for the months ended October 31, 2019 through December 31, 2019 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on the review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvement as noted below.

Observation No. 1:
As of December 31, 2019, the "Due from others", "NSF-FNB", "NSF-IBC", "NSF-LSNB," and "over & short" balance sheet accounts had a balance of $50.68, $250.00, $1,280.00, $1,900, and shortage of $.42, respectively. The balance on these accounts consists of bank service charges and NSF checks dated from 1999 through 2013.

We recommend that if collection efforts have been exhausted, management should request indemnification from Commissioners Court for the $3,481.10.

Observation No. 2:
As of December 31, 2019, the "Due to Others-Cks over 90 days" balance sheet account had a balance of $1,100.70. The balance consists of void checks dated from June 17, 2011 through July 2, 2014.

We recommend that the funds be escheated to the County Treasurer or the State Comptroller, as applicable, pursuant to Property Code 74 and 76.

Observation No. 3:
As of December 31, 2019, the "Investments" and "Trust Deposits" balance sheet accounts had a balance of $10,209,135.28 and $23,719,580.48, respectfully. The balance on these accounts consists of funds deposited into the registry account from 1954 through 2019 pursuant to a court order.

We recommend that research be conducted to determine if the court has ordered the release of funds to the constituent. The assistance of the District Attorney's Office should be requested for the old cases with no court orders.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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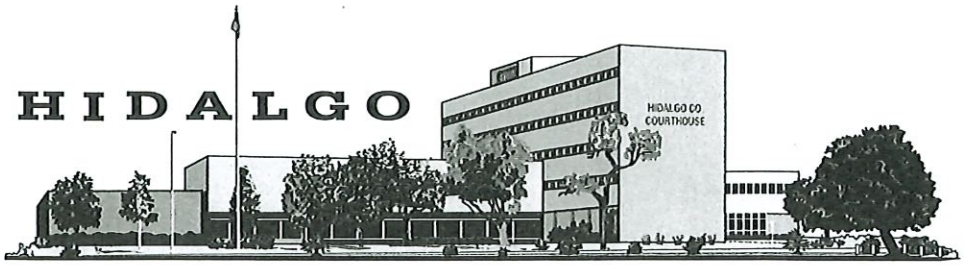

EDINBURG, TEXAS 78539

March 27, 2020

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

Re: "B" Account Financial Statements for October 2019 through December 2019

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended October 2019 through December 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.

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

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

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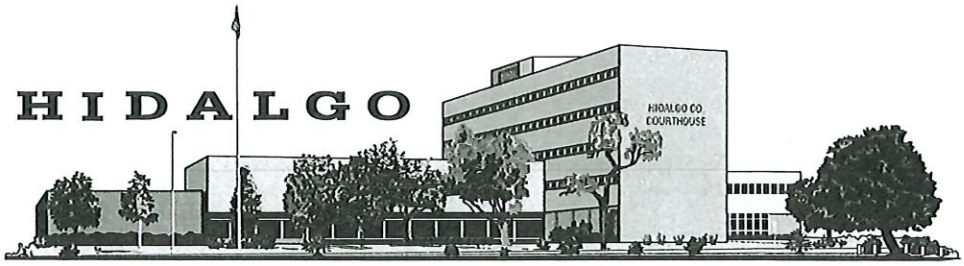

EDINBURG, TEXAS 78539

April 9, 2020

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

Re: Inmate Trust Financial Statements for May 2019 through December 2019

Dear Sheriff Guerra:

We conducted a limited scope review of the Inmate Trust financial statements and supporting documentation for the months ended May 31, 2019 through December 31, 2019 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on the review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below.

Observation No. 1:
The total amounts on the "Inmate Account Journal" generated from *Odyssey* for the months ended May 31, 2019 through December 31, 2019 were $175,915.23, $146,808.77, $161,308.48, $153,782.96, $141,516.51, $161,142.80, $134,355.87, and $135,076.61, respectively.

However, the total amounts on the "Commissary Sales" report generated from *Odyssey* for the months ended May 31, 2019 through December 31, 2019 were $175,893.83, $146,909.42, $161,361.81, $153,781.90, $141,507.83, $161,058.31, $134,384.55, and $135,056.78, respectively.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, for the months ended May 31, 2019 through December 31, 2019 there were variances of $21.40, $100.65, $53.33, $1.06, $8.68, $84.49, $28.68, and $19.83, respectively. The Sheriff's Office could not provide a reason for the variance other than errors in reports generated by *Odyssey*. Tyler Technologies has been made aware of the issue.

Recommendation:
We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the "Inmate Account Journal" and the "Commissary Sales" reports agree.

Observation No. 2:
We noted that check numbers 323941, 323942, 323943, 323946, 324492, 324493, 324494, 324496, 324497, 327683, 329247, and 329305 issued during June 2019 through November 2019 were missing the Department Head's signature.

The County Auditor's Office requires that proper procedures be implemented for issuing checks. At a minimum, a supervisor should verify that all checks are made for the proper amount, contain the payee name, date, and include the department head's signature.

Failure to verify that checks are properly completed may result in the financial institute not honoring the check.

Recommendation:
Management should train staff regarding the proper procedures for issuing check disbursements. At a minimum, the procedures listed above should be implemented.

Observation No. 3:
We noted that, at times, voided receipts and checks did not contain the clerk's signature, "void" on the face of the receipts or checks, the reason for voiding, the date the receipt or check was voided, and the signature of the supervisor approving the void. In addition, not all voided receipts were submitted to the County Auditor's Office along with the financial statements.

The County Auditor's Office requires that approval of a void receipt/check be obtained prior to voiding a receipt/check. Approval of void receipts/checks should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt/check contain on the face of the receipt/check the word "void", an explanation for the void, the date receipt/check was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together and submitted to the County Auditor's Office.

Failure to ensure proper procedures for voiding receipts/checks are followed may result in the loss of County funds.

Recommendation:
Management should ensure that receipts and checks are properly voided. At a minimum, the procedures noted above should be implemented.

Please provide a management response to the observations noted above by April 30, 2020 using the attached Management Response Forms.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Valde Guerra, County Executive Officer

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

AUDITEE:	**Sheriff's Office**	**AUDIT NO.:**	
AUDIT:	**Inmate Trust Financial Statements for May 2019 through December 2019**	**MANAGEMENT RESPONSE DUE:**	**April 30, 2020**
FINDING No.:	**1**	**RECOMMENDATION:**	**1**

We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the "Inmate Account Journal" and the "Commissary Sales" reports agree.

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:	**Sheriff's Office**	**AUDIT NO.:**	
AUDIT:	**Inmate Trust Financial Statements for May 2019 through December 2019**	**MANAGEMENT RESPONSE DUE:**	**April 30, 2020**
FINDING No.:	**2**	**RECOMMENDATION:**	**2**

Management should train staff regarding the proper procedures for issuing check disbursements. At a minimum, the procedures listed above should be implemented.

Management Response (Choose One):

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

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

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

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

AUDITEE:	**Sheriff's Office**	**AUDIT NO.:**	
AUDIT:	**Inmate Trust Financial Statements for May 2019 through December 2019**	**MANAGEMENT RESPONSE DUE:**	**April 30, 2020**
FINDING No.:	**3**	**RECOMMENDATION:**	**3**

Management should ensure that receipts and checks are properly voided. 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

April 9, 2020

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

Re: Regular Trust Financial Statements for July 2019 through December 2019

Dear Sheriff Guerra:

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

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

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

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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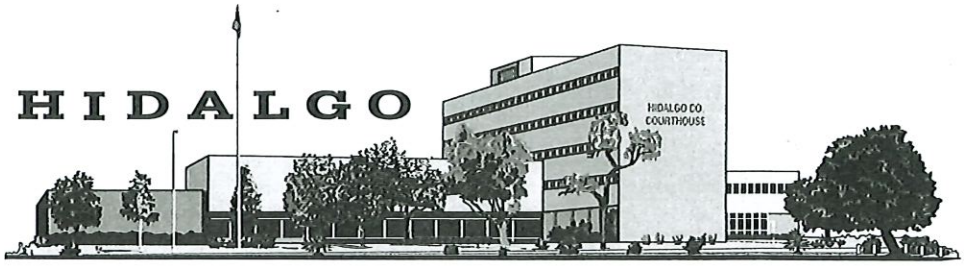

EDINBURG, TEXAS 78539

April 27, 2020

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

Re: Jury Script Financial Statements for January 31, 2020

Dear Ms. Leo:

We conducted a limited scope review of the Jury Script financial statements for the month ended January 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Laura Hinojosa, Hidalgo County District Clerk

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

April 28, 2020

Arnold K. Patrick, Director
Community Supervision and Corrections Department
3100 South Business Hwy 281
Edinburg, Texas 78539

Re: Community Supervision and Corrections Department Financial Statements for January 31, 2020

Dear Mr. Patrick:

We conducted a limited scope review of the Community Supervision and Corrections Department Restitution and Trust financial statements for the month ended January 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

COUNTY of HIDALGO

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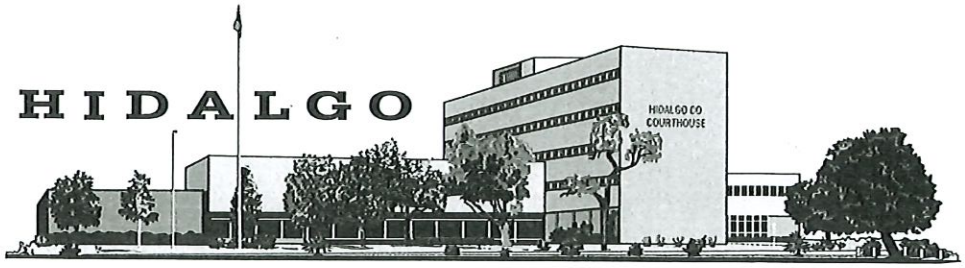

EDINBURG, TEXAS 78539

May 12, 2020

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

Re: 2019 Chapter 59 Asset Forfeiture Audit Report No. 2020-04

Dear Sheriff Guerra:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2019 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

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.

Conclusion:
Based on the results of the audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; 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 findings 8 through 10 below.

1. All Chapter 59 revenues and expenditures recorded in *Alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that the Sheriff's Office seized cash totaling $263,326.14, 4 motor vehicles, 1 real property, and other property consisting of 643 computer mother boards. In addition, cash totaling $34,494.05 and other property consisting of 397 computer mother boards were forfeited (awarded) to the Sheriff's Office. Furthermore, 2 vehicles and 1 real property were returned to respondents during the year ended December 31, 2019. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Sheriff's Office Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Court costs were only paid to the District Clerk for cases where forfeitures were greater than $2,500.00 as required by CCP §59.05 (f).
5. All 33 vehicles retained for use by the Sheriff's Office were properly insured.
6. For 10 judgments awarded over $3,000 (after cost), the 10% of net forfeited currency was paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the resolution dated February 26, 1991.

7. A lis pendens for the real estate property seized by the Sheriff's Office was recorded with the Hidalgo County Clerk.
8. There were 12 cash seizures made by the Sheriff's Office. Of the 12 cash seizures:
   - 10 certificates of deposit were opened within 72 hours of seizure as required by CCP §59.03 (c).
   - 2 certificates of deposits were opened 1 to 2 days late.

   In addition, all petitions were filed with the District Clerk's Office on or before the 30th day after the date of the seizure as required by CCP §59.04 (a).
9. Auction proceeds were not apportioned to the Sheriff's Office forfeiture fund within 30 days of said sale. Furthermore, the proceeds were distributed 100% to the General Fund Undistributed account; however, the auction proceeds were later apportioned correctly by the County Auditor's Office.
10. A "Financial Seizure Account History" form, a form that is not pre-numbered, was utilized to account for seizures. In addition, the "Financial Seizure Account History" form did not require the signature of the respondent and the agent and witness responsible for counting and verifying the property and/or amount of cash seized.

Recommendations:
In our opinion, the issues noted on finding 8 through 10 could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require the Sheriff's Office to:

1. Ensure that certificates of deposits are opened within 72 hours of seizure as required by CCP §59.03 (c).
2. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned within 30 days in accordance with the local agreement.
3. Ensure seizures are recorded and controlled by using pre-numbered "Financial Seizure Account History" forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide management responses to findings 8 through 10 noted in the conclusion section and the recommendations noted above by May 22, 2020. Your prompt response will be greatly appreciated.

Background:
Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. 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 gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

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) and (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) and (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.

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 the LEA, 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 (d), awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. The Sheriff's Chapter 59 budget for the year ended December 31, 2019 was $536,252.45 and expenditures totaled $257,397.93 (i.e., salary, court costs, equipment, vehicles, registration fees, and training expenses).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

On February 26, 1991, Commissioner's Court approved a resolution stating, "District Attorney and the Sheriff of Hidalgo County have expressed a willingness to assist in turning over some funds for use in drug rehabilitation in Hidalgo County, [not to exceed 10%] and be it resolved that any forfeited funds turned over to the Hidalgo County Commissioners Court shall be deposited in a special fund and with any interest generated by said fund will be distributed to worthy programs on timely application to said Commissioners Court until further orders of the Court."

Pursuant to Property Code §12.007 (a), after the plaintiff's statement in an eminent domain proceeding is filed or during the pendency of an action involving title to real property, the establishment of an interest in real property, or the enforcement of an encumbrance against real property, a party to the action who is seeking affirmative relief may file for record with the County Clerk of each county where a part of the property is located a notice (lis pendens) that the action is pending.

For the year ended December 31, 2019, the Sheriff's Office seized cash totaling $263,326.14; 4 motor vehicles; 1 real property; and other property consisting of 643 computer mother boards. In addition, cash totaling $34,494.05; and other property consisting of 397 computer mother boards were forfeited (awarded) to the Sheriff's Office. Furthermore, 2 vehicles and 1 real property were returned to respondents during the year ended December 31, 2019.

Local Agreement between District Attorney's Office and Sheriff's Office

On June 25, 2015, the Hidalgo County District Attorney and the Sheriff's Office entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, the Sheriff's Office agrees to pay all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Personal Property (Vehicles, jewelry, phones, etc…) - If personal property, including vehicles retained by the Sheriff's Office are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to the Sheriff's Office and 25% to the District Attorney.

If personal property, including passenger vehicles, pick-ups trucks, sport utility vehicles, vans, tractor trailers, etc., are to be used for law enforcement purposes pursuant to CCP §59.06 (b), the Sheriff shall obtain the title of said vehicles and will be solely responsible for their use and maintenance. The District Attorney will not retain an interest in said vehicles and will be completely absolved of any liability.

All property seized in accordance with the Agreement, with the exception of currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Sheriff's Office. The Sheriff's Office shall be responsible for the upkeep and maintenance of said property and the District Attorney will be completely absolved of any liability.

The parties further agreed that the Sheriff's Office shall account for all seized property in their possession until the property is disposed of by court order. Disposition of all property shall comply with Article 59 of the Texas Code of Criminal Procedure.

All other personal property, not suitable for or desired for use, pursuant to Article 59 of the Texas Code of Criminal Procedure, shall be forfeited to the District Attorney, as an agent for the State of Texas, and shall be sold at public auction. The net proceeds of said sale of said property, after deduction of costs, shall be divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

For the purpose of this agreement, the definition of "personal property" includes, but is not limited to, vehicles of all types, weapons, laptops, computers, cell phones, jewelry, gold, and other precious metals and tangible objects of value. The Sheriff's Office and the District Attorney reserve the right to negotiate unique individual agreements on a case by case basis to satisfy special requirements; however, if an agreement cannot be reached, this local agreement shall be binding.

Real Estate - Upon the sale of real estate, all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs shall be paid or credit to the Sheriff's Office if such cost have been previously paid by the Sheriff's Office and the District Attorney as agreed upon for currency, banking accounts, and negotiable instruments as listed below.

Currency, Banking Accounts, and Negotiable Instruments – Upon being awarded to the State via court order, are to be disbursed and divided up as follows, after the payment of costs:

Amount	Sheriff's Office	District Attorney's Office
Over $50,000.00	70%	30%
Less than $50,000.00	60%	40%

Jewelry – Will be sold and its proceeds divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

Sheriff's Office Procedures

Section 5.21 of the Hidalgo County Sheriff's Office Policy and Procedures establish the procedures and provide direction and reference to officers seizing cash or tangible property. Seizing officers must contact their supervisor and provide all the pertinent facts and circumstances surrounding a potential seizure and receive authorization to continue the forfeiture investigation.

Seized currency is counted by a Sheriff's agent in the presence of the respondent and a receipt (copy of Evidence/Inventory Control Report) is issued, if possible. The receipt is not pre-numbered. If the funds cannot be counted in the presence of the respondent, the funds are placed in an evidence bag and transported to the Sheriff's Office where it is then counted by two Sheriff's agents. The count is documented on the "Itemization of Money Seizure" form, which is not pre-numbered. Once the currency is counted, pursuant to CCP §59.08 and Section 5.21.03.08 of the Hidalgo County Sheriff's Office Policy and Procedures, the agent places seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If the currency cannot be immediately deposited on the date of seizure, the currency is safeguarded in a vault in the Sheriff's Office evidence room and deposited the next business day. In most cases the currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded at the Sheriff's Office until a final judgment is rendered by the court. Vehicles are maintained at the Sheriff's Motor Pool and all other personal property is maintained at the Sheriff's Office evidence room. Only two Evidence Technicians have access to the evidence room. The evidence room is under lock and key and has 24-hour surveillance. The personal property is logged in by an agent and submitted to an Evidence Technician. If an item needs to be removed from the evidence room, the item is requested from one of the two Evidence Technicians and the agent is required to log the item out.

When cash and/or property are seized, the agent is required to generate a synopsis report describing the circumstances of the seizure. The synopsis report must include all of the following documents: an asset forfeiture cover sheet, offense report, affidavits, search warrants, vehicle impoundment sheet (if applicable), vehicle registration information with lien enhancement (if applicable), arrest probable cause affidavit (if arrest was made), bank deposit slip (if applicable), seizure affidavit, criminal histories on all parties claiming interest in the items seized, motor pool mechanic review sheet (if applicable), vehicle estimate value utilizing NADA or Kelley Blue Book (if applicable), and picture of the seized property. If the seized property is a vehicle, photographs of all four sides of the vehicle depicting the license plates, VIN, odometer mileage, interior, any damage and special equipment must also be placed in the file. The file is submitted to the Sheriff's Office Financial Services Bureau Administrative Assistant, who is responsible for ensuring the file contains all required documents. Original files are maintained by the Financial Services Bureau Administrative Assistant and copies of the file are forwarded to the District Attorney's Office and the Sheriff's Office Accountant II. Once the case has been disposed, the District Attorney's Office provides a copy of the judgment to the Financial Services Bureau Administrative Assistant. The Financial Services Bureau Administrative Assistant then forwards a copy of the judgment to the Sheriff's Office Accountant II, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report and the Quartermaster, who is responsible for overseeing the inventory and maintenance of Sheriff's Office equipment.

If a vehicle is forfeited to the Sheriff's Office, the vehicle is inspected by the Motor Pool Mechanic to determine whether the vehicle is in good working condition for law enforcement purposes. The Mechanic documents the inspection on the "Hidalgo County Sheriff's Office Newly Acquired Vehicle Checklist" (checklist). The checklist is provided to the Lieutenant and the Commander who determine whether to retain the vehicle for use or to auction the vehicle.

The Sheriff's Office submits an application for certificate of title, along with a copy of the final judgment, to the Motor Vehicle Department for all forfeited vehicles. Upon receipt of the certificate of title, the Sheriff's Office maintains a copy of the title and submits the original title to the Purchasing Department's Fixed Asset Division and requests an asset tag. Insurance coverage is also requested for all vehicles retained for use from the Hidalgo

County Safety Division by preparing and submitting an "Insurance Change-Vehicles" form. Once the vehicle is insured, the Safety Division submits proof of insurance to the Purchasing Department.

If the vehicle is not retained for use, a transfer form is prepared and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Sheriff's Office Motor Pool.

Agreement for Auctioneer Services

On July 26, 2019, the Hidalgo County Commissioners Court entered into a contract with AMT Auction Marketing for the provision of auctioneer services. The contract is effective from July 30, 2019 to July 29, 2020, with the option to extend for two (2) one (1) year terms.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and property for which an 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 and recorded on *Odyssey*, the County's justice information system, for the period of January 1, 2019 through December 31, 2019.

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

In conducting our audit, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *Alio,* the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2019 to December 31, 2019 from *Odyssey* to determine if all property seized, forfeited, or returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Sheriff's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP§59.06 (c).
4. Verified on Odyssey if court costs were paid to the District Clerk for forfeitures to the state of an amount greater than $2,500.
5. Verified with the Hidalgo County Risk Management Department if the 33 vehicles retained for use by the Sheriff's Office were properly insured.
6. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if 10% of net forfeited currency was paid to Hidalgo County for cases that were award over $3,000 (after costs) for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the resolution dated February 26, 1991.
7. Verified on *Odyssey* if a lis pendens was filed for the 1 real estate property seized by the Sheriff's Office pursuant to Property Code §12.007.
8. Reviewed the "Financial Seizure Account History" form, the affidavit prepared by the seizing officer, certificate of deposit receipt, and schedule of filed cases generated from *Odyssey* to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.
9. Reviewed revenue reports generated from *Alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were apportioned within 30 days of said sale pursuant to the local agreement.
10. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

COUNTY of HIDALGO

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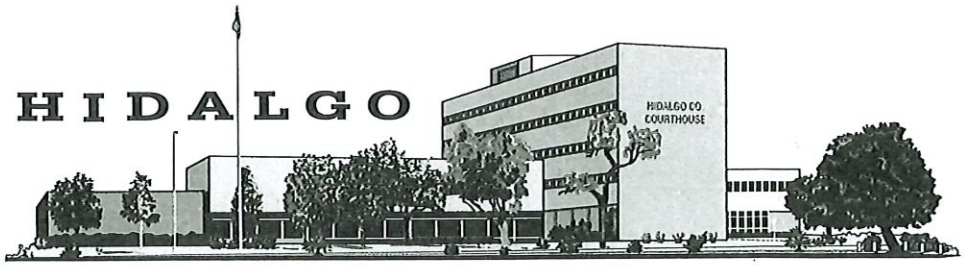

EDINBURG, TEXAS 78539

May 12, 2020

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

Re: 2019 Chapter 59 Asset Forfeiture Audit Report No. 2020-05

Dear Mr. Rodriguez:

We completed an audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2019 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

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.

Conclusion:
Based on the results of the audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; 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 on findings 5 through 7 below.

1. All Chapter 59 revenues and expenditures recorded in *Alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on HIDTA's Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that HIDTA seized cash totaling $135,243.00, 7 motor vehicles, and 4 jewelry items. In addition, cash totaling $80,479.25, 11 motor vehicles, and 5 jewelry items were forfeited to HIDTA. Furthermore, 3 vehicles and 1 jewelry item were returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from HIDTA's Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. All certificates of deposit were opened for the amount seized within 72 hours of seizure. In addition, all petitions were filed with the District Clerk's Office on or before the 30th day after the date of seizure as required by CCP §59.04(a).
5. Court costs were assessed on 19 cases. Of the 19 cases:
   - 17 cases resulted in forfeitures in amounts of $2,500.00 or greater.
     - Court costs were paid to the District Clerk for 7 cases.
     - Court costs were not paid to the District Clerk for 10 cases. According to staff, the court costs will be paid.

- 2 cases did not generate forfeitures in amounts greater than $2,500.00. According to staff, the District Clerk will be notified to correct the 2 cases.

6. Auction proceeds were not apportioned to HIDTA's Chapter 59 Forfeiture Fund within 30 days of said sale. Furthermore, the proceeds were distributed 100% to the General Fund Undistributed account; however, the auction proceeds were later apportioned correctly by the County Auditor's Office.
7. Formal policies and procedures have been developed and implemented by HIDTA regarding Chapter 59 seizures, forfeitures and receipts; however, we noted that seizures are not recorded and controlled by using pre-numbered official receipt forms. Instead, a form, that is not pre-numbered, is utilized to account for seizures. A copy of the form, which contains the seizure date, time, case number, description of items and signatures of the seizing agent, witness, and respondent, is provided to the respondent.

Recommendation:
In our opinion, the issues noted in findings 5, 6 and 7 could be addressed by:

1. Ensuring that court costs are paid to the District Clerk for forfeitures to the state of an amount greater than $2,500.00. In addition, a list of cases that did not result in forfeitures greater than $2,500.00 should be provided to the District Clerk to correct.
2. Coordinating with the Purchasing Department to ensure that the proceeds from the sale of assets are apportioned to HIDTA's Chapter 59 Forfeiture Fund within 30 days of sale and disbursed in accordance with the local agreement.
3. Developing and implementing formal procedures to ensure seizures are recorded and controlled by using a pre-numbered form. The forms should require the signature of the agent counting and witness verifying the seizure. The respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to findings 5 through 7 noted in the conclusion section and the recommendations noted above by May 22, 2020. Your prompt response will be greatly appreciated.

Background:
Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides HIDTA with the authority to confiscate, forfeit, and dispose of contraband. 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 gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035 (b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035 (a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

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) and (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 (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.

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).

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 the LEA, 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 (d), awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. HIDTA's Chapter 59 budget for the year ended December 31, 2019 was $516,567.00 and expenditures totaled $407,763.79 (e.g., employee salaries and transferred funds to County LEAs).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

For the year ended December 31, 2019, HIDTA seized cash totaling $135,243.00; 7 motor vehicles; and 4 jewelry items. In addition, cash totaling $80,479.25; 11 motor vehicles; and 5 jewelry items were forfeited to HIDTA. Furthermore, 3 vehicles and 1 jewelry item were returned to respondents.

Local Agreement Between District Attorney's Office and HIDTA

On January 29, 2016, the Hidalgo County District Attorney and HIDTA entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, HIDTA is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Real Estate - Upon the sale of real estate, all costs are to be paid from the final sum received with the remaining amount to be paid 100% to HIDTA.

Personal Property (Vehicles, jewelry, phones, etc...) - All property is to be forfeited to HIDTA. If property is sold, proceeds from the sale of property are to be disbursed 100% to HIDTA, except for passenger vehicles (i.e., pick-up trucks, sport utility vehicles, vans, tractor trailers, etc.) that are to be used for law enforcement purposes. HIDTA is responsible for the use and upkeep of the vehicles and obtaining a certificate of title. All other seized vehicles, except those mentioned above and not used for law enforcement purposes are to be sold and proceeds disposed of in accordance with Chapter 59 of the Texas Code of Criminal Procedure.
All property seized, except for currency, bank accounts and negotiable instruments, shall be kept in the possession of HIDTA. HIDTA will account for all seized property in their possession until the property is disposed of by court order. Currency, bank accounts, and negotiable instruments shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and shall be sold at public auction. The proceeds after deduction of sale expenses shall be paid 100% to HIDTA. Proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within thirty (30) days of sale.

Currency - Currency, bank accounts, and negotiable instruments are to be distributed 100% to HIDTA, after all costs have been paid.

HIDTA's Procedures

Seized currency under $5,000.00 is counted by a HIDTA agent in the presence of a witness and the respondent(s). Funds are placed in a sealed evidence bag and immediately transported to the bank by at least two agents, if it's within the bank's normal business hours; otherwise, the funds are transported to the HIDTA Office. The following non pre-numbered forms are prepared to document the seized cash:

- "Itemization of Money Seizure" form includes the following information: date of seizure; case file number; agent's name; the US currency, foreign currency, and checks by denomination, quantity, and total; and the signatures of the case agent and seizure custodian.
- "Hidalgo County HIDTA Task Force Receipt for Cash or Other Items" form includes the following information: the date, time, case number, description of items and signature of the seizing agent, witness, and respondent. A copy of the completed form is provided to the respondent.

If the funds cannot be counted in the presence of the respondent, the funds are placed in a sealed evidence bag and transported to HIDTA by at least two agents where it is placed in a safe pending transfer to the bank. In cases where currency is seized in an amount of $25,000.00 or more, sealed evidence bags are taken and signed into the bank vault. For these seizures, the bank requires that HIDTA schedule an appointment with the Bank Cash Vault Services Manager. The bank employees along with at least 2 HIDTA employees unseal the evidence bags and count the currency. The count is recorded on an "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the agent places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe at the HIDTA Office. Seized currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded by HIDTA until a final judgment is rendered by the court. Vehicles are maintained at Hidalgo County Sheriff's Office or other County approved location; however, most personal property (i.e., jewelry, cell phones, guns, etc.) is maintained at HIDTA's evidence room. Personal property of high value is placed in a safe. The Commander, Assistant Commander, and the Fields Operations Supervisor have access to the evidence room and the safe. The evidence room is under lock and key; an alarm must be deactivated to access the evidence room, and the evidence room has 24 hour surveillance cameras inside and outside the room. If an item needs to be removed from the evidence room, the item is requested from one of the three employees with access to the evidence room. Property maintained in the evidence room is clearly labeled with the case number. Once the items are awarded to HIDTA, the high value small items are declared surplus and auctioned by the assigned auctioneer. For cell phones, guns and other items, HIDTA requests that an "Order of Disposition of Gambling Paraphernalia, Prohibited Weapon, Criminal Instrument, Other Contraband, Seized Weapon, or Stolen Property" be approved and signed by the presiding District Court Judge, granting HIDTA authorization for destruction. A copy of the destruction order and photos of destroyed items are maintained in the case file.

When property is seized under CCP Chapter 59, the agent is required to complete a case file consisting of the following: intake sheet; DA's supplement report; booking sheet; DA's intake sheet; case initiation; commitment; complaint; warrants; seizure report; drug to dollar amount conversion table; evidence submission; DPS lab submission; Miranda warnings; voluntary statement of the accused; arrest report/personal history; criminal case management report (i.,e, *Ableterm, Odyssey*); defendant's criminal history; affidavit of seizing officer; asset forfeiture intake sheet; picture of the seized property; vehicle registration information and/or copy of certificate of deposit, if applicable; reports from other law enforcement agencies, etc. The agent inputs the entry of incident, arrest, and related data information into the Cardinal Tracking Badge System under a pre-assigned task force case number.

If a vehicle is forfeited to HIDTA, HIDTA's Commander determines whether the vehicle should be retained for use or auctioned. If the vehicle is retained for use, HIDTA submits the Application for Registration and Certificate of title issued under Alias for Use of Law Enforcement Vehicle (Form 62-G), Application for Texas Title and/or Registration (Form 130-U), and a Certificate of Origin for a Vehicle (certified copy of final

judgment) to the Texas Department of Transportation. All HIDTA vehicles are under "Alias" and the certificate of title is not released until a formal letter is submitted to the Texas Department of Transportation requesting the deletion of said vehicle from alias registration. HIDTA requests an asset tag from the Hidalgo County Purchasing Department and insurance from Hidalgo County Safety Division. The Purchasing Department's Fixed Asset Division requires proof of insurance from the Hidalgo County Safety Division and a copy of the judgment in order to issue an asset tag for vehicles forfeited to HIDTA.

If a vehicle is not retained for use or if a vehicle previously retained for use is no longer needed, a transfer form is prepared by HIDTA Division Manager II, Financial Accounting and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Hidalgo County Sheriff's Office or other County approved location. In addition, a certificate of title is not obtained for vehicles not retained for use.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from the assigned auctioneer at time of sale and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

HIDTA maintains the BADGE and the Performance Management Process (PMP). BADGE is a police records management system, used by HIDTA to document when assets are placed and removed from the evidence room. BADGE is used to document the chain of custody for items seized and maintained as evidence. The Performance Management Process (PMP) system is utilized to identify and track information about HIDTA-funded training, information and intelligence sharing, drug and asset seizures, and case support. The PMP database and BADGE work hand in hand in cooperation and synchronize the activity with that of the other. The Criminal Research Specialist inputs information obtained from the Badge System into the PMP database. The PMP database is continuously reviewed and randomly audited by HIDTA's Regional Office for accuracy. The Criminal Research Specialist provides monthly PMP reports and Badge System reports to HIDTA's Division Manager II, Financial Accounting, who creates a schedule of seized items based on said reports/information. In addition, on a monthly basis, HIDTA's Division Manager II, Financial Accounting receives a copy of the HIDTA HB65 bank statement and balance sheet from the District Attorney's Accountant IV. Once a case has been disposed, the District Attorney's Legal Assistant from the Asset Forfeiture and Expunction Section provides a copy of the judgment to HIDTA's Division Manager II, Financial Accounting, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report.

Agreement for Auctioneer Services

On July 26, 2019, the Hidalgo County Commissioners Court entered into a contract with AMT Auction Marketing for the provision of auctioneer services. The contract is effective from July 30, 2019 to July 29, 2020, with the option to extend for two (2) one (1) year terms.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2019 through December 31, 2019.

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

In conducting our audit, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *Alio,* the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2019 to December 31, 2019 from *Odyssey* to determine if all property seized, forfeited, or returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.

3. Reviewed expenditures from HIDTA's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP§59.06 (c).
4. Reviewed the affidavit prepared by the seizing officer and the certificate of deposit receipt to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.
5. Reviewed the forfeitures awarded to HIDTA and supporting documentation to determine if court costs were only paid to the District Clerk for forfeitures to the state of an amount greater than $2,500.
6. Reviewed revenue reports generated from *Alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if the auction proceeds were apportioned to HIDTA within 30 days of said sale pursuant to the local agreement.
7. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
The Honorable Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney
Mr. Valde Guerra, Hidalgo County Executive Officer
Mr. Kent Richardson, Assistant Attorney General
Mr. Juan Sifuentes, HIDTA Commander

COUNTY of HIDALGO

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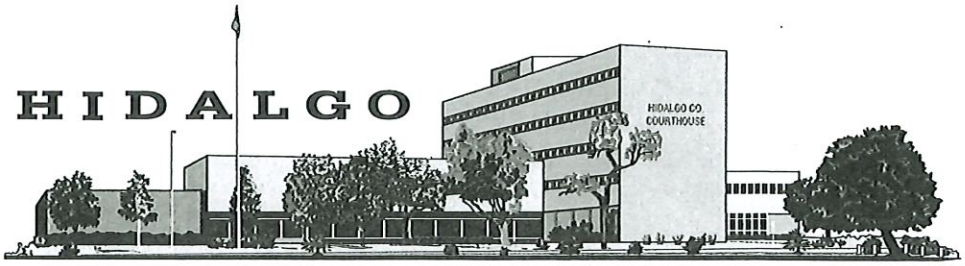


EDINBURG, TEXAS 78539

April 27, 2020

The Honorable Celestino Avila, Jr., Constable
Hidalgo County Precinct No. 1
1900 Joe Stephens
Weslaco, TX 78596

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-19 Audit No. 2020-06

Dear Constable Avila:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2019 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

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.

Conclusion:
Based on the results of our audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; 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 on finding 5 below.

1. All Chapter 59 revenues recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report. The Constable did not incur any expenditures during the period of review. Expenditures were not reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* revealed that there was 1 vehicle seized and 1 vehicle forfeited to Constable Precinct 1. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. There were 8 vehicles sold that generated auction proceeds; however, there were no court costs paid since the vehicles sold for less than $2,500.
4. All vehicles put to use were properly insured.
5. The Constable Precinct 1 Office policies and procedures regarding Chapter 59 seizures and forfeitures do not include procedures for determining when a forfeited vehicle or property will be put to use. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:
In our opinion, the issues noted in finding 5 could be addressed by developing and implementing formal policies and procedures for determining when a forfeited vehicle or property will be put to use and controlling

seizures by using pre-numbered forms. At a minimum, procedures should require the Constable Precinct 1 Office to ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a written management response to finding 5 noted in the conclusion section and the recommendation noted above by May 8, 2020.

Background:
Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. 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 gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

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.

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).

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 the LEA, 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.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. A budget was not submitted to Commissioners Court and expenditures were not incurred for the year ended December 31, 2019.

For the year ended December 31, 2019, 1 motor vehicle was seized and 1 motor vehicle were forfeited to Constable Precinct 1.

Local Agreement Between District Attorney's Office and Constable Precinct 1
On October 23, 2015, the Hidalgo County District Attorney and Constable Precinct 1 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 1 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)- If personal property, including vehicles retained by Constable Precinct 1 are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 1 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 1 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order. All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 1 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Constable Precinct 1 Procedures

The Constable Precinct 1 Office has formal procedures for the accounting and reporting of seizures and forfeitures. Seized funds are counted and confirmed by the seizing deputy and a credible witness. Funds are placed in the Constable Precinct 1 vault until deposited. A copy of the bank receipt is submitted to the District Attorney's Office along with the Asset Forfeiture Intake Sheet.

Deputy Constables are required to call a towing company to tow vehicles and/or property pending forfeiture proceedings to the County's storage site. Before releasing vehicle(s) and or property to towing company, Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30th day after the date of the offense:

- Asset Forfeiture Intake Sheet
- Officer Sworn Affidavit
- Vehicle Registration Form
- Preliminary Offense Report
- Detailed Report
- Complete Wrecker Inventory Form
- Intake Sheet Receipt

Upon disposition, if the vehicle and/or property are not forfeited, the owner of the vehicle and/or property will be responsible for any and all fees accrued by the towing company. If the vehicle and/or property are awarded to the Constable, an original judgment from the Hidalgo County District Attorney's Office will be received noting any awarded vehicles and/or property. A second original judgment should be obtained for purposes of the auction of each vehicle. A log of all seized property is kept by Constable Precinct 1 Office, indicating the status of the property, location, and condition.

Scope and Methodology:

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2019 through December 31, 2019.

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

In conducting our review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio,* the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.

2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2019 to December 31, 2019 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Verified on *Odyssey* if court costs were paid to the District Clerk for cases that generated auction proceeds greater than $2,500.00.
4. Verified with the Hidalgo County Risk Management Department to determine if the 1 vehicle forfeited in the current year and 2 vehicles forfeited in prior years put to use by the Constable were properly insured.
5. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, 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,

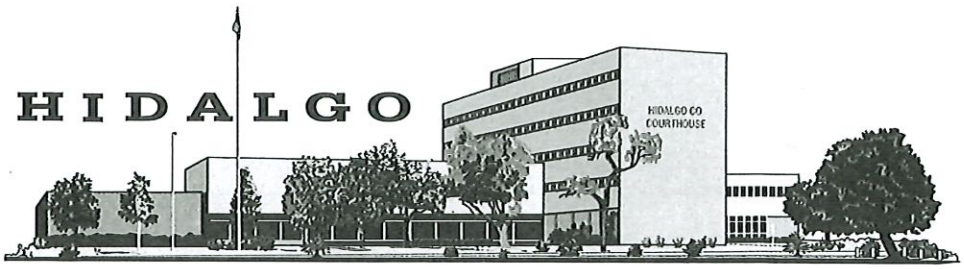
Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

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

May 5, 2020

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

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-19 Audit No. 2020-07

Dear Constable Cantu:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2019 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

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.

Conclusion:
Based on the results of our audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; 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 on findings 4 through 6 below.

1. All Chapter 59 revenues and expenditures recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there was 1 vehicle seized by Constable Precinct 2. The item was reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from Constable Precinct 2 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c)
4. Court costs were assessed for 2 vehicles sold. 1 of 2 vehicles generated auction proceeds greater $2,500.00; however, court cost were not paid to the District Clerk. According to staff, the court cost will be paid to the District Clerk. Court cost were not paid to the District Clerk for the vehicle that generated less than $2,500.00.
5. Auction proceeds were not apportioned to the Constable Precinct 2 Chapter 59 forfeiture fund within 30 days of said sale. The proceeds were distributed 100% to the General Fund Undistributed account; however, the auction proceeds were later apportioned correctly by the County Auditor's Office.

6. Formal policies and procedures have been developed and implemented by the Constable Precinct 2 Office regarding Chapter 59 seizures and forfeitures; however, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:
In our opinion, the issues noted on findings 4 through 6 could be addressed by developing formal monitoring procedures to ensure that court cost are paid, proceeds from the sale of assets are apportioned within 30 days of said sale, and seizures are recorded and controlled by using a pre-numbered form.

Please provide a written management response to findings 4 through 6 and the recommendations noted above by May 15, 2020.

Background:
Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. 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 gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

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.

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).

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 the LEA, 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.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. The Constable Precinct 2 Chapter 59 budget for the year ended December 31, 2019 was $7,150.00 and expenditures totaled $7,150.00.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

For the year ended December 31, 2019, there were no cash seizures; however, 1 motor vehicle was seized and cash forfeitures totaling $2,099.40 to Constable Precinct 2.

Local Agreement Between District Attorney's Office and Constable Precinct 2

On June 30, 2015, the Hidalgo County District Attorney and the Constable Precinct 2 entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 2 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...) - If personal property, including vehicles retained by the Constable are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 2 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 2 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 2 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Constable Precinct 2 Procedures

The Constable Precinct 2 Office has formal procedures for the accounting and reporting of seizures and forfeitures. Deputies requesting to initiate seizure and forfeiture of vehicles, property, and/or currency will forward all required documents to the designated Supervisor for review and approval. Once approved, the deputy submits the file to the District Attorney's Office Civil Forfeiture Division.

Due to the expenses related to forfeiture proceedings, the following values of the described property and types are used as a guideline when considering seizure: vehicles $5,000, currency $5,000, and real property $20,000. Items such as jewelry, household items, electronics, etc, shall be in an aggregate amount value not less than $3,000 per case.

Motor vehicles seized will be treated as evidence. The vehicles are towed to a designated storage facility. All currency seized is deposited into the designated account set forth by the Hidalgo County District Attorney's Office on the same day of seizure, if possible. In the event this is not possible, the currency is properly sealed and secured in a safe designated by the Supervisor and deposited on the next business day.

The following documents are used by the Constable Precinct 2 Office to document seizures: 1.) a detailed report describing the circumstances of the seizure, 2.) asset forfeiture cover sheet, 3.) offense report, 4.) affidavits and search warrants, 5.) vehicle impound sheet, if applicable, 6.) DMV vehicle registration, 7.) arrest probable cause affidavit, 8.) receipt of property seizure, 9.) bank deposit slip, if applicable, 10.) seizure affidavit, 11.) criminal history of all parties claiming interest in item, 12.) mechanic vehicle review sheet, 13.) NADAR or Kelly Blue Book value, and 14.) photographs of items. The receipt of property seizure is not a pre-numbered form.

Agreement for Auctioneer Services

On July 26, 2019, the Hidalgo County Commissioners Court entered into a contract with AMT Auction Marketing for the provision of auctioneer services. The contract is effective from July 30, 2019 to July 29, 2020, with the option to extend for two (2) one (1) year terms.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2019 through December 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 our review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio,* the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2019 to December 31, 2019 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Verified that expenditures from the Constable Precinct 2 Chapter 59 Forfeiture Fund were for law enforcement purposes pursuant to CCP §59.06 (c).
4. Verified on *Odyssey* if court costs were paid to the District Clerk for cases that generated auction proceeds greater than $2,500.00.
5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were apportioned within 30 days of said sale pursuant to the local agreement.
6. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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Edinburg, Texas 78539-6243
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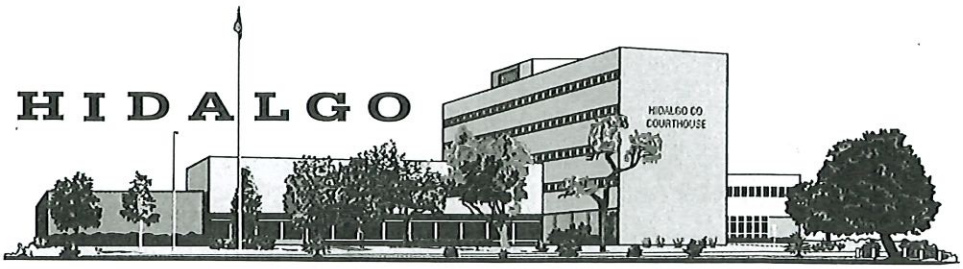

EDINBURG, TEXAS 78539

May 7, 2020

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

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-19 Audit No. 2020-08

Dear Constable Gallardo:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2019 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

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.

Conclusion:
Based on the results of the audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; 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 on finding 4 below.

1. All Chapter 59 revenues and expenditures recorded in *Alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* revealed that there were no seizures or forfeitures during the period in review. The Chapter 59 report reported no items for seizures or forfeitures.
3. All expenditures from Constable Precinct 3 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Formal policies and procedures have been developed and implemented by the Constable Precinct 3 Office regarding Chapter 59 seizures and forfeitures; however, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:
In our opinion, the issue noted on finding 4 could be addressed by developing formal monitoring procedures to ensure seizures are recorded and controlled by using a pre-numbered form.

Please provide a written management response to finding 4 noted in the conclusion section of the report and the recommendation noted above by May 15, 2020.

Background:
Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. 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 gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

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).

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 the LEA, 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.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. The Constable Precinct 3 Chapter 59 budget for the year ended December 31, 2019 was $24,791.55 and expenditures totaled $2,307.49.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

For the year ended December 31, 2019, there were no seizures or forfeitures.

Local Agreement Between District Attorney's Office and Constable Precinct 3
On June 2, 2015, the Hidalgo County District Attorney and the Constable Precinct 3 entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 3 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)- If personal property, including vehicles retained by the Constable are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 3 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 3 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order. All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 3 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Constable Precinct 3 Procedures

All seized currency, if possible, is counted by a minimum of two (2) deputies in the presence of a witness and the respondent(s) if possible. Funds are placed in a sealed evidence bag and immediately transported to the bank by at least two deputies, if it's within the bank's normal business hours; otherwise, the funds are transported to the Constable Precinct 3 Office. The following non pre-numbered forms are prepared to document the seized cash:

- "Itemization of Money Seizure" form includes the following information: date of seizure; case file number; deputy's name; the US currency, foreign currency, and checks by denomination, quantity, and total; and the signatures of the case deputy and seizure custodian.
- "Hidalgo County Constable Precinct 3 Receipt for Cash or Other Items" form includes the following information: the date, time, case number, description of items and signature of the seizing deputy, witness, and respondent. A copy of the completed form is provided to the respondent.

If the funds cannot be counted in the presence of the respondent, the funds are placed in a sealed evidence bag and transported to the Constable Precinct 3 Office by at least two deputies where it is placed in a safe pending transfer to the bank. In cases where currency is seized in an amount of $25,000.00 or more, sealed evidence bags are taken and signed into the bank vault. For these seizures, the bank requires that Constable Precinct 3 schedule an appointment with the Bank Cash Vault Services Manager. The bank employees along with at least two (2) Constable Precinct 3 employees unseal the evidence bags and count the currency. The count is recorded on an "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the deputy places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the Hidalgo County Constable Precinct 3 Department pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe at the Constable Precinct 3 Office. Seized proceeds are placed in a certificate of deposit within 72 hours.

Personal property is safeguarded by Constable Precinct 3 until a final judgment is rendered by the court. Vehicles are maintained at the Constable Precinct 3 Office; however, most personal property (i.e., jewelry, cell phones, guns, etc.) is maintained at the Constable Precinct 3's evidence room. Personal property of high value is placed in a safe. The Chief Deputy and two (2) Sergeants have access to the evidence room and the safe. Once the evidence is ready to be placed in the Evidence Vault, a log is filled out with the deputy's name and badge number; date and time of seizure; case file number; description of items; and the chain of custody must be filled out for placement. The evidence room is under lock and key; has 24 hour surveillance cameras outside the room. If an item needs to be removed from the evidence room, the item is requested from one of the three employees with access to the evidence room. Property maintained in the evidence room is clearly labeled with the case number. Once the items are awarded to Constable Precinct 3, the high value small items are declared surplus and auctioned by the Hidalgo County Auctioneer. For cell phones, guns and other items, Constable Precinct 3 requests that an "Order of Disposition of Gambling Paraphernalia, Prohibited Weapon, Criminal Instrument, Other Contraband, Seized Weapon, or Stolen Property" be approved and signed by the presiding District Court Judge, granting Constable Precinct 3 authorization for destruction. A copy of the destruction order and photos of destroyed items are maintained in the case file.

When property is seized under CCP Chapter 59, the deputy is required to complete a case file consisting of the following: intake sheet; Constable Precinct 3's supplement report; booking sheet; Constable Precinct 3's intake sheet; case initiation; commitment; complaint; warrants; seizure report; drug to dollar amount conversion table; evidence submission; DPS lab submission; Miranda warnings; voluntary statement of the accused; arrest report/personal history; criminal case management report (i.,e, Odyssey); defendant's criminal history; affidavit of seizing deputy; asset forfeiture intake sheet; picture of the seized property; vehicle registration information and/or copy of certificate of deposit, if applicable; reports from other law enforcement agencies, etc.

If a vehicle is forfeited to Constable Precinct 3, Constable Gallardo or the designee determine whether the vehicle should be put in use for law enforcement purposes or auctioned. If the vehicle is retained for law enforcement purposes, Constable Precinct 3 submits the Application for Registration and Certificate of title issued under Alias for Use of Law Enforcement Vehicle (Form 62-G), Application for Texas Certificate of Title (Form 130-U), and a Certificate of Origin for a Vehicle (certified copy of final judgment) to the Texas Department of Transportation. All Constable Precinct 3 court-awarded vehicles are under "Alias" and the certificate of title is not released until a formal letter is submitted to the Texas Department of Transportation requesting the deletion of said vehicle from alias registration. Constable Precinct 3 requests an asset tag from the Hidalgo County Purchasing Department and insurance from Hidalgo County Safety Division. The Purchasing Department's Fixed Asset Division requires proof of insurance from the Hidalgo County Safety Division and a copy of the judgment in order to issue an asset tag for vehicles forfeited to Constable Precinct 3.

If a vehicle is not placed in use or if a vehicle previously put to use is no longer needed, a transfer form is prepared by Chief Deputy or his designee and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Constable Precinct 3 Office. In addition, a certificate of title is not obtained for vehicles not placed in use.

The Hidalgo County Auctioneer is responsible for conducting the sale of assets. The Auctioneer receives the proceeds from the purchaser of the property, and transfers the proceeds to Hidalgo County less the auctioneer's fee. The auction proceeds are deposited by the Purchasing Department at the County Treasurer's Office.

Scope and Methodology:

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2019 through December 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 our review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *Alio,* the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2019 to December 31, 2019 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Verified that expenditures from the Constable Precinct 3 Chapter 59 Forfeiture Fund were for law enforcement purposes pursuant to CCP §59.06 (c).
4. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, 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 A. Duran PA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

COUNTY of HIDALGO

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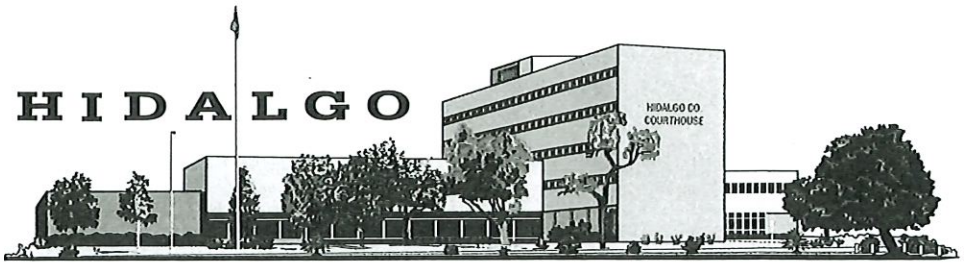

EDINBURG, TEXAS 78539

May 8, 2020

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

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-2019 Audit No. 2020-09

Dear Constable Gaitan:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2019 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

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.

Conclusion:
Based on the results of the audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; 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 on findings 5 through 7 below:

1. All Chapter 59 revenues and expenditures recorded in *Alio* and the "Purchasing Department/Fixed Asset Division Auction Reports," were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 46 vehicles seized, 55 vehicles forfeited, and 10 vehicles returned to respondents. All items were reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Constable Precinct 4 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. The vehicle put to use was properly insured.
5. Court costs were assessed on 77 cases. 9 of 77 cases were forfeitures greater than $2,500.00. The court costs for the 9 cases were not paid to the District Clerk's Office. 68 of 77 cases resulted in forfeitures less than $2,500.00; therefore, court costs are not due. According to the staff, the court costs will be paid for the 9 cases and a list of the 68 cases will be provided to the District Clerk's Office to correct.
6. Auction proceeds were not apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale. The proceeds were distributed 100% to the General Fund Undistributed account; however, the auction proceeds were later apportioned correctly by the County Auditor's Office.
7. The Constable Precinct 4 Office policies and procedures regarding Chapter 59 seizures and forfeitures do not include procedures for cash seizures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendations:
In our opinion, the issues noted on findings 5 through 7 could be addressed by:

1. Ensuring that court costs are paid to the District Clerk for forfeitures to the state of an amount greater than $2,500.00.
2. Coordinating with the Purchasing Department to ensure that the proceeds from the sale of assets are apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of sale and disbursed in accordance with the local agreement.
3. Developing and implementing formal monitoring procedures to provide direction and reference to officers seizing cash. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide written management responses to findings 5 through 7 noted in the conclusion section and the recommendations noted above by May 15, 2020.

Background:
Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. 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 gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

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.

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).

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 the LEA, 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.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners court. The Constable Precinct 4 Chapter 59 budget for the year ended December 31, 2019 was $221,642.54. Revenues and expenditures totaled $84,375.63 and $44,592.67, respectively.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals,

rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

For the year ended December 31, 2019, Constable Precinct 4 seized cash totaling $6,500.00, and 46 motor vehicles. In addition, cash totaling $8,074.45 and 55 motor vehicles were forfeited to the Constable. Also, 10 vehicles were returned to respondents.

Local Agreement Between District Attorney's Office and Constable Precinct 4

On May 20, 2015, the Hidalgo County District Attorney and the Constable Precinct 4 entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 4 is responsible for paying all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)- If personal property, including vehicles retained by Constable Precinct 4 are to be sold, net proceeds from the sale of said property, after deduction of costs, is to be divided as follows: 75% to Constable Precinct 4 and 25% to the District Attorney.

If personal property, including vehicles that are retained by Constable Precinct 4 for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided as follows: 75% to Constable Precinct 4 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order. All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 4 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Constable Precinct 4 Procedures

The Constable Precinct 4 Office has formal procedures for the seizure and forfeiture of personal property; however, formal policies and procedures to provide direction and reference to officers seizing cash have not been established.

Deputy Constables are required to call a towing company to tow and store vehicles and/or property pending forfeiture proceedings to the County's storage site. Before releasing vehicle(s) and or property to towing company, Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30 day after the date of the offense: Asset Forfeiture Intake Sheet; Officer Sworn Affidavit; Vehicle Registration Form; Preliminary Offense Report; Detailed Report; Complete Wrecker Inventory Form; and Intake Sheet Receipt.

A log of all seized property is kept by the Constable Precinct 4 Office. The Log will indicate the status of the property, location and condition.

If a forfeited vehicle is put to use by the agency, an application for certificate of title, along with a copy of the final judgment, is submitted to the Motor Vehicle Department for the forfeited vehicle(s). The original title is sent to the Purchasing Department Fixed Asset Division to obtain an asset tag and a copy is maintained on file. Insurance coverage is also requested for all vehicles placed in use from the Hidalgo County Safety Division. Proof of insurance is sent to the Purchasing Department.

Agreement for Auctioneer Services
On July 26, 2019, the Hidalgo County Commissioners Court entered into a contract with AMT Auction Marketing for the provision of auctioneer services. The contract is effective from July 30, 2019 to July 29, 2020, with the option to extend the contract for two (2) one (1) year terms.

Scope and Methodology:
The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2019 through December 31, 2019.

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

In conducting our review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *Alio,* the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report," to the Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2019 to December 31, 2019 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Constable Precinct 4 Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Verified with the Hidalgo County Risk Management Department that the 1 vehicle forfeited in a prior year and put to use by the Constable was properly insured.
5. Verified on *Odyssey* if court costs were paid to the District Clerk for forfeitures to the state of an amount greater than $2,500.00.
6. Reviewed revenue reports generated from *Alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale pursuant to the local agreement.
7. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 14, 2020

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

Ref: District Attorney's Office 2019 Equitable Sharing Agreement and Certification
Audit No. 2020-18

Dear Mr. Rodriguez:

We have conducted a limited scope review of the District Attorney's Office Equitable Sharing Agreement and Certification for the year ended December 31, 2019. The objectives of the review were to determine if: 1.) revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *Alio,* the County's financial accounting system; and 2.) expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Conclusion:
Based on the results of the review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice and Treasury Fund agreed to those recorded in *Alio.* In addition, all expenditures from the Justice and Treasury Fund were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies *(Guide).* Furthermore, the District Attorney's Office developed and implemented policies and procedures governing the Justice and Treasury Funds as required by the *Guide.*

Recommendation:
Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice and Treasury Fund agree to those recorded in *Alio* and expenditures are incurred for law enforcement purposes pursuant to the *Guide.*

Background:
The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (District Attorney's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall

be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the District Attorney's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the Equitable Sharing Agreement and Certification also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Justice Fund and Treasury Fund balances for the year ended December 31, 2019 were $825,974.19 and $304,178.16, respectively. Expenditures for the District Attorney's Office Justice and Treasury Fund totaled $106,485.77 and $124,074.81, respectively.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Participating law enforcement agencies must implement accounting procedures and internal controls that are consistent with the guidelines as set forth in the *Guide* to properly track equitably shared funds and tangible property. At a minimum, the *Guide* requires law enforcement agencies to: 1) Maintain equitable sharing funds with the same entity that maintains the agency's appropriated funds and administers procurement actions. Bank accounts, checkbooks, purchase cards, and other financial instruments or documents must be maintained in the same manner as appropriated funds; 2) Establish separate Department of Justice and Department of Treasury accounts or accounting codes to track both revenues and expenditures for each respective Program. No other funds may be comingled in these accounts or with these accounting codes; 3) Process all expenditures and payments in the same manner as appropriated funds, including procurement and payment transactions; 4) Deposit all interest earned on equitable sharing funds into the respective account or accounting code. All interest is subject to the same use restrictions as equitable sharing funds. Losses to funds maintained in investment accounts in accordance with the jurisdiction's policies may not be allocated to or deducted from the equitable sharing account; 5) Maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the OMB Uniform Administrative Requirements, Costs, Principles, and Audit Requirements for Federal Awards or any subsequent updates and jurisdiction policies. Ensure distribution

of relevant policies to all appropriate personnel; 6) Maintain records of all revenue and expenditures posted to the account or accounting code to include bank/ledger statements, invoices, receipts, required jurisdiction approvals, or any other documents used or created during the procurement process; 7) Report all transactions using the agencies' accounting method. The County uses the accrual-based accounting method; 8) Dispose of items purchased with shared funds in accordance with the agency's disposal policies. To the extent practicable and if consistent with the agency's procurement and disposal policies, deposit proceeds from the sale of such property into the agency's sharing account or accounting code. If an item has minimal or no value, an agency may donate the item to a recipient of its choice if permitted under the agency's disposal policies; 9) Ensure the law enforcement agency head, or designee, authorizes all expenditures from the sharing accounts; and 10) Obtain approval for expenditures from Commissioners Court, when required.

Scope and Methodology:

The scope was limited to a review of the revenues and expenditures reported on the District Attorney's Office Equitable Sharing Agreement and Certification for the year ended December 31, 2019. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *Alio* for the District Attorney's Office Justice and Treasury Funds and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *Alio*.
2. Reviewed all expenditures from the District Attorney's Office Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.
3. Requested written policies and procedures governing the District Attorney's Office Justice and Treasury Funds.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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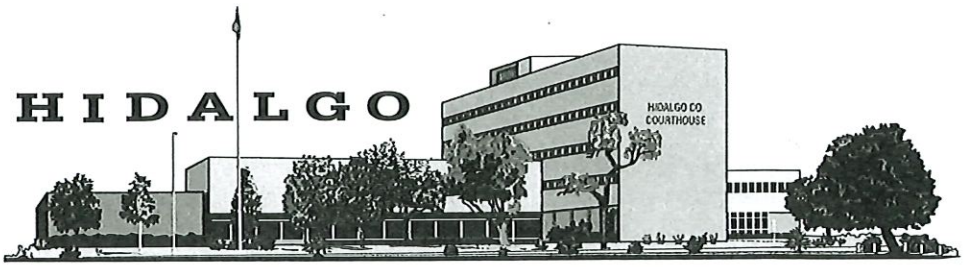

EDINBURG, TEXAS 78539

May 13, 2020

The Honorable J.E. "Eddie" Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, TX 78539

Ref: Sheriff's Office 2019 Equitable Sharing Agreement and Certification
Audit No. 2020-19

Dear Sheriff Guerra:

We have conducted a limited scope review of the Sheriff's Office Equitable Sharing Agreement and Certification for the year ended December 31, 2019. The objectives of the review were to determine if: 1.) revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *Alio,* the County's financial accounting system; and 2.) expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Conclusion:
Based on the results of the review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agreed to those recorded in *Alio.* In addition, all expenditures from the Justice Fund and Treasury Fund were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies *(Guide).* However, formal policies and procedures governing the Sheriff's Office Justice and Treasury Funds have not been developed and implemented as required by the *Guide.*

At any time, the Department of Justice or the Department of the Treasury may request a copy of the formal policies and procedures. Not having formal policies and procedures may result on the inability to receive equitable sharing funds.

Recommendation:
Management should develop and implement formal policies and procedures to properly govern the Sheriff's Office Justice and Treasury Funds. At a minimum, procedures developed and implemented should be consistent with the *Guide.*

Background:
The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

HIDALGO COUNTY DISTRICT JUDGES

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

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Sheriff's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the Sheriff's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement and Certification must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Justice Fund and Treasury Fund balances for the year ended December 31, 2019 were $2,454,452.05 and $289,111.00, respectively. Expenditures from the Justice Fund and Treasury Fund totaled $146,070.96 and $88,826.99, respectively.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Participating law enforcement agencies must implement accounting procedures and internal controls that are consistent with the guidelines as set forth in the *Guide* to properly track equitably shared funds and tangible property. At a minimum, the *Guide* requires law enforcement agencies to: 1) Maintain equitable sharing funds with the same entity that maintains the agency's appropriated funds and administers procurement actions. Bank accounts, checkbooks, purchase cards, and other financial instruments or documents must be maintained in the same manner as appropriated funds; 2) Establish separate Department of Justice and Department of Treasury accounts or accounting codes to track both revenues and expenditures for each respective Program. No other funds may be comingled in these accounts or with these accounting codes; 3) Process all expenditures and payments in the same manner as appropriated funds, including procurement and payment transactions; 4) Deposit all interest earned on equitable sharing funds into the respective account or accounting code. All interest is subject to the same use restrictions as equitable sharing funds. Losses to funds maintained in investment accounts in accordance with the jurisdiction's policies may not be allocated to or deducted from the equitable sharing account;

5) Maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the OMB Uniform Administrative Requirements, Costs, Principles, and Audit Requirements for Federal Awards or any subsequent updates and jurisdiction policies. Ensure distribution of relevant policies to all appropriate personnel; 6) Maintain records of all revenue and expenditures posted to the account or accounting code to include bank/ledger statements, invoices, receipts, required jurisdiction approvals, or any other documents used or created during the procurement process; 7) Report all transactions using the agencies' accounting method. The County uses the accrual-based accounting method; 8) Dispose of items purchased with shared funds in accordance with the agency's disposal policies. To the extent practicable and if consistent with the agency's procurement and disposal policies, deposit proceeds from the sale of such property into the agency's sharing account or accounting code. If an item has minimal or no value, an agency may donate the item to a recipient of its choice if permitted under the agency's disposal policies; 9) Ensure the law enforcement agency head, or designee, authorizes all expenditures from the sharing accounts; and 10) Obtain approval for expenditures from Commissioners Court, when required.

Scope and Methodology:

The scope was limited to a review of the revenues and expenditures reported on the Sheriff's Equitable Sharing Agreement and Certification for the year ended December 31, 2019. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *Alio* for the Sheriff's Justice and Treasury Funds and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *Alio*.
2. Reviewed all expenditures from the Sheriff's Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.
3. Requested written policies and procedures governing the Sheriff's Justice and Treasury Funds.

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

Respectfully,

Maria A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 12, 2020

The Honorable Lazaro Gallardo
Hidalgo County Constable Precinct No. 3
730 N. Breyfogle Ste. B
Mission, TX 78572

Ref: Constable Precinct No. 3 2019 Equitable Sharing Agreement and Certification
Audit No. 2020-22

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 Equitable Sharing Agreement and Certification for the year ended December 31, 2019. The objectives of the review were to determine if: 1.) revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *Alio,* the County's financial accounting system; and 2.) expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Conclusion:
Based on the results of the review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Justice Fund and Treasury Fund agreed to those recorded in *Alio.* In addition, all expenditures from the Treasury Fund were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*). However, formal policies and procedures governing the Constable's Justice and Treasury funds have not been developed and implemented as required by the *Guide*.

Recommendation:
Management should develop and implement formal policies and procedures to properly govern the Constable's Justice and Treasury Funds. At a minimum, procedures developed and implemented should be consistent with the *Guide*.

Background:
The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Constable Precinct No. 3) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall

be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the Constable must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement and Certification must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Justice Fund and Treasury Fund balances for the year ended December 31, 2019 were $75,874.48 and $2,932.18, respectively. Expenditures from the Treasury Fund totaled $28,746.84. Justice Funds were not expensed during the year ended December 31, 2019.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Participating law enforcement agencies must implement accounting procedures and internal controls that are consistent with the guidelines as set forth in the *Guide* to properly track equitably shared funds and tangible property. At a minimum, the *Guide* requires law enforcement agencies to: 1) Maintain equitable sharing funds with the same entity that maintains the agency's appropriated funds and administers procurement actions. Bank accounts, checkbooks, purchase cards, and other financial instruments or documents must be maintained in the same manner as appropriated funds; 2) Establish separate Department of Justice and Department of Treasury accounts or accounting codes to track both revenues and expenditures for each respective Program. No other funds may be comingled in these accounts or with these accounting codes; 3) Process all expenditures and payments in the same manner as appropriated funds, including procurement and payment transactions; 4) Deposit all interest earned on equitable sharing funds into the respective account or accounting code. All interest is subject to the same use restrictions as equitable sharing funds. Losses to funds maintained in investment accounts in accordance with the jurisdiction's policies may not be allocated to or deducted from the equitable sharing account; 5) Maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the OMB Uniform Administrative Requirements, Costs, Principles, and Audit Requirements for Federal Awards or any subsequent updates and jurisdiction policies. Ensure distribution

of relevant policies to all appropriate personnel; 6) Maintain records of all revenue and expenditures posted to the account or accounting code to include bank/ledger statements, invoices, receipts, required jurisdiction approvals, or any other documents used or created during the procurement process; and 7) Report all transactions using the agencies' accounting method. The County uses the accrual-based accounting method.

Scope and Methodology:

The scope was limited to a review of the revenues and expenditures reported on the Constable's Equitable Sharing Agreement and Certification for the year ended December 31, 2019. The review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *Alio* for the Constable's Justice and Treasury Funds and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *Alio*.
2. Reviewed all expenditures from the Constable's Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.
3. Requested written policies and procedures governing the Constable's Justice and Treasury funds.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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May 13, 2020

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

Ref: Constable Precinct No. 4 2019 Equitable Sharing Agreement and Certification
Audit No. 2020-23

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct 4 Equitable Sharing Agreement and Certification for the year ended December 31, 2019. The objectives of the review were to determine if: 1.) revenues and expenditures reported on the Equitable Sharing Agreement and Certification agreed to those recorded in *Alio,* the County's financial accounting system; and 2.) expenditures were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Conclusion:
Based on the results of the review, we determined that the revenues and expenditures reported on the Equitable Sharing Agreement and Certification for the Treasury Fund agreed to those recorded in *Alio.* In addition, all expenditures from the Treasury Fund were incurred for law enforcement purposes pursuant to the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies *(Guide).* However, formal policies and procedures governing the Constable's Treasury Fund have not been developed and implemented as required by the *Guide.*

At any time, the Department of Justice or the Department of the Treasury may request a copy of the formal policies and procedures. Not having formal policies and procedures may result on the inability to receive equitable sharing funds.

Recommendation:
Management should develop and implement formal policies and procedures to properly govern the Constable's Treasury Fund. At a minimum, procedures developed and implemented should be consistent with the *Guide.*

Background:
The Equitable Sharing Program is a Department of Justice and a Department of Treasury program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and Certification through the eShare portal. The submission of the Equitable Sharing Agreement and Certification is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

HIDALGO COUNTY DISTRICT JUDGES

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

The Equitable Sharing Agreement and Certification binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Constable Precinct No. 4) will comply with said guidelines and statutes. The Equitable Sharing Agreement and Certification stipulates that shared assets shall be used for law enforcement purposes as set forth in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies. The Equitable Sharing Agreement and Certification also stipulates that the Constable must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. The fully executed Equitable Sharing Agreement and Certification must be maintained by the agency.

The Equitable Sharing Agreement and Certification is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Treasury Fund balance for the year ended December 31, 2019 was $11,953.63. Expenditures from the Treasury Fund totaled $43,111.27. Constable Precinct No. 4 does not maintain a Justice Fund.

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

The Department of Justice and the Department of the Treasury are two separate federal agencies with two separate forfeiture funds. However, the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (*Guide*) applies to both programs.

The *Guide* states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitably shared funds must be used in accordance with the *Guide* for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, with certain exceptions. The following are examples of permissible uses of equitable sharing funds: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracts for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug, gang, and other prevention or awareness programs; j) matching grants; and k) support of community-based organizations. The use of Department of Treasury funds to support community-based organizations is prohibited.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime; 3) federal task force replacement salary; and 4) specialized programs.

Participating law enforcement agencies must implement accounting procedures and internal controls that are consistent with the guidelines as set forth in the *Guide* to properly track equitably shared funds and tangible property. At a minimum, the *Guide* requires law enforcement agencies to: 1) Maintain equitable sharing funds with the same entity that maintains the agency's appropriated funds and administers procurement actions. Bank accounts, checkbooks, purchase cards, and other financial instruments or documents must be maintained in the same manner as appropriated funds; 2) Establish separate Department of Justice and Department of Treasury accounts or accounting codes to track both revenues and expenditures for each respective Program. No other funds may be comingled in these accounts or with these accounting codes; 3) Process all expenditures and payments in the same manner as appropriated funds, including procurement and payment transactions; 4) Deposit all interest earned on equitable sharing funds into the respective account or accounting code. All interest is subject to the same use restrictions as equitable sharing funds. Losses to funds maintained in investment accounts in accordance with the jurisdiction's policies may not be allocated to or deducted from the equitable sharing account; 5) Maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that

comply with the applicable provisions of the OMB Uniform Administrative Requirements, Costs, Principles, and Audit Requirements for Federal Awards or any subsequent updates and jurisdiction policies. Ensure distribution of relevant policies to all appropriate personnel; 6) Maintain records of all revenue and expenditures posted to the account or accounting code to include bank/ledger statements, invoices, receipts, required jurisdiction approvals, or any other documents used or created during the procurement process; 7) Report all transactions using the agencies' accounting method. The County uses the accrual-based accounting method; 8) Dispose of items purchased with shared funds in accordance with the agency's disposal policies. To the extent practicable and if consistent with the agency's procurement and disposal policies, deposit proceeds from the sale of such property into the agency's sharing account or accounting code. If an item has minimal or no value, an agency may donate the item to a recipient of its choice if permitted under the agency's disposal policies; 9) Ensure the law enforcement agency head, or designee, authorizes all expenditures from the sharing accounts; and 10) Obtain approval for expenditures from Commissioners Court, when required.

Scope and Methodology:

The scope was limited to a review of the revenues and expenditures reported on the Constable's Equitable Sharing Agreement and Certification for the year ended December 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 letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *Alio* for the Constable's Treasury Fund and compared the reports to the Equitable Sharing Agreement and Certification to determine whether the revenues and expenditures reported agreed to those recorded in *Alio*.
2. Reviewed all expenditures from the Constable's Treasury Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the *Guide*.
3. Requested written policies and procedures governing the Constable's Treasury Fund.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard F. Cortez, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Ellie Torres, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 7, 2020

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Re: Hidalgo Wind Farm, LLC- Phase I and Phase II 2020 Tax Abatement Report No. 2020-12 and 2020-13

Dear Mr. Garza:

We completed a limited scope review of the tax abatement agreements between Hidalgo County and Hidalgo Wind Farm, LLC-Phase I and Hidalgo Wind Farm, LLC-Phase II. The objective of the review was to determine if Hidalgo Wind Farm, LLC qualifies for a tax abatement for the 2020 tax year.

Conclusion:
Based on the review, we determined that Hidalgo Wind Farm, LLC-Phase I and Hidalgo County Wind Farm LLC- Phase II qualify for 80% and 70% tax abatement, respectively, for the 2020 tax year based on the capital improvement cost.

Scope and Methodology:
The scope of the review was limited to a review of the tax abatement agreement between Hidalgo County and Hidalgo Wind Farm, LLC-Phase I and Hidalgo Wind Farm, LLC-Phase II, correspondence received from Hidalgo Wind Farm, LLC, and compliance verification letter from Hidalgo Wind Farm LLC regarding compliance with terms of the tax abatement agreements.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: The Honorable Richard F. Cortez, Hidalgo County Judge
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District

COUNTY of HIDALGO

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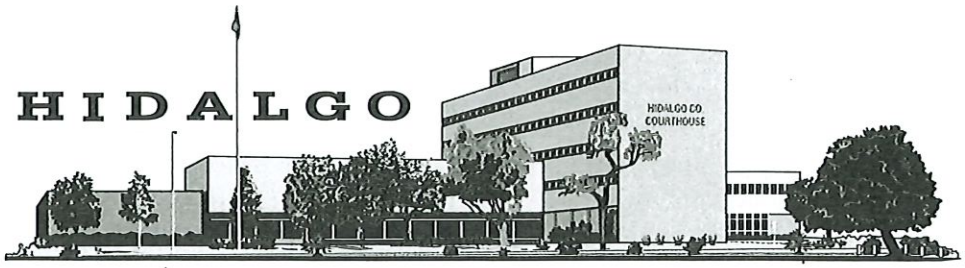

EDINBURG, TEXAS 78539

February 25, 2020

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Re: South Texas Electric Cooperative, Inc. 2020 Tax Abatement Report No. 2020-14

Dear Mr. Garza:

We completed a limited scope review of the tax abatement agreement between Hidalgo County and South Texas Electric Cooperative, Inc. The objective of the review was to determine if South Texas Electric Cooperative, Inc. qualifies for a tax abatement for the 2020 tax year.

Scope and Methodology
The scope of the review was limited to a review of the tax abatement agreement between Hidalgo County and South Texas Electric Cooperative, Inc., Hidalgo County Tax Abatement Guidelines, and correspondence received from South Texas Electric Cooperative, Inc. regarding compliance with terms of the tax abatement agreement.

Conclusion:
Based on the results of our review, we determined that South Texas Electric Cooperative, Inc. qualifies for 80% tax abatement for the 2020 tax year based on the capital cost of improvements.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: The Honorable Richard Cortez, Hidalgo County Judge
Ms. Blanca Perez, Supervisor-Property Records, Hidalgo County Appraisal District
Mr. Mike Kezar, General Manager, South Texas Electric Cooperative

HIDALGO COUNTY DISTRICT JUDGES

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

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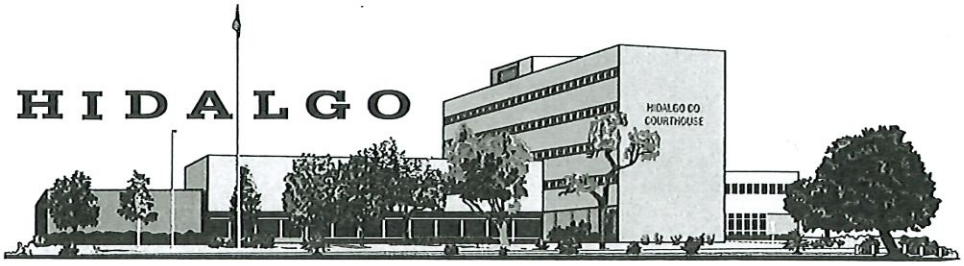
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

April 27, 2020

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Re: Wonderful Citrus Packing, LLC 2020 Tax Abatement Report No. 2020-16

Dear Mr. Garza:

We completed a limited scope review of the tax abatement agreement between Hidalgo County and Wonderful Citrus Packing, LLC. The objective of the review was to determine if Wonderful Citrus Packing, LLC qualifies for a tax abatement for the 2020 tax year.

Scope and Methodology:
The scope of the review was limited to a review of the tax abatement agreement between Hidalgo County and Wonderful Citrus Packing, LLC, and correspondence received from Wonderful Citrus Packing, LLC regarding compliance with terms of the tax abatement agreement.

Conclusion:
We determined that Wonderful Citrus Packing, LLC qualifies for 50% tax abatement for the 2020 tax year based on the increase in newly created value as reflected in the tax rolls of the Hidalgo County Appraisal District.

If you have any questions, please contact 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, ext. 4641, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: The Honorable Richard F. Cortez, Hidalgo County Judge
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

March 3, 2020

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

Re: January 2020 DTA Payment Request Report No. 2020-17

Dear Mr. Villarreal:

We completed a limited scope review of the January 2020 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 January 31, 2020. 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 January 2020."
- 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 January 2020."
- Although DTA fees for 233 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 (227 tax

accounts), and small amounts collected (6 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of $0.02.

- 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 January 2020 DTA payment request in the amount of $134,337.36 to LGBS.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

Exhibit A

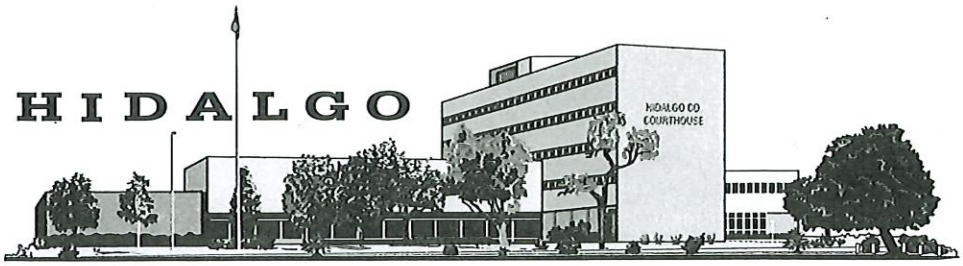
	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2018	T210000229005905	0.78	0.18	0.96	0.15
2	1	2018	W380000311000014	0.08	0.02	0.1	0.01
3	1	2017	D780000001000200	214.07	62.08	276.15	39.82
4	1	2017	S735000009001500	85.9	22.91	108.81	15.46
5	1	2017	P230000000001400	58.2	16.55	74.75	10.74
6	1	2017	R366000000001000	30.99	8.63	39.62	5.67
7	1	2017	V054001000018600	30.96	8.44	39.4	5.62
8	1	2017	S510000003000500	29.87	7.61	37.48	5.29
9	1	2017	M655000003001200	25.7	6.85	32.55	4.62
10	1	2017	V054001000018600	24.76	6.75	31.51	4.5
11	1	2017	P230000000001400	21.5	6.11	27.61	3.97
12	1	2017	E770000000000401	19.62	5	24.62	3.47
13	1	2017	E310000038000100	17.29	4.41	21.7	3.06
14	1	2017	J570000008001410	16.55	4.71	21.26	3.05
15	1	2017	W689601000003000	12.47	3.62	16.09	2.32
16	1	2017	C715002010000900	7.28	2.06	9.34	1.34
17	1	2017	T670097000083902	3.08	0.89	3.97	0.57
18	1	2017	B030000027000300	0.46	0.17	0.63	0.1
19	1	2016	S295000000047725	522.95	211.36	734.31	105.9
20	1	2016	C060500000002300	402.62	127.83	530.45	71.26
21	1	2016	B010000012000603	236.03	75.72	311.75	42.13
22	1	2016	H284000000011500	132.73	51.32	184.05	26.28
23	1	2016	R170000000009100	128.22	47.33	175.55	24.81
24	1	2016	L040000013000000	98.79	36.46	135.25	19.12
25	1	2016	E585000000000100	84.78	28.33	113.11	15.64
26	1	2016	E780098003000401	80.5	28.78	109.28	15.34
27	1	2016	T670097000083902	72.62	29.77	102.39	14.81
28	1	2016	S244000000002300	70.01	24.21	94.22	13.13
29	1	2016	T537000002002300	44.69	17.8	62.49	8.98
30	1	2016	H284000000011500	35.58	13.76	49.34	7.05
31	1	2016	N050000000002900	36.99	12.36	49.35	6.82
32	1	2016	M583000000003600	23.45	8.51	31.96	4.5
33	1	2016	D060001000001300	4.1	1.54	5.64	0.8
34	1	2016	D060001000001300	4.1	1.54	5.64	0.8
35	1	2016	S295000000041610	1.88	0.64	2.52	0.35
36	1	2015	C444002011000100	439.75	129.36	569.11	73.22
37	1	2015	C060500000002300	369.53	161.67	531.2	72.06
38	1	2015	K880000000000300	375.2	152.89	528.09	68.1
39	1	2015	C444002011000100	331.82	97.61	429.43	55.25
40	1	2015	I314000000003800	107.52	48.48	156	21.61
41	1	2015	I200002000001400	93.88	45.92	139.8	19.85
42	1	2015	I200002000001400	93.86	45.92	139.78	19.85
43	1	2015	A280000000000100	85.46	39.32	124.78	17.44
44	1	2015	H250000062000800	82.87	33.76	116.63	15.04
45	1	2015	S244000000002300	64.5	30.05	94.55	13.25
46	1	2015	L670000004001800	31.17	12.91	44.08	5.75
47	1	2015	V056500000003500	18.97	9.28	28.25	4.01
48	1	2015	E650000006001000	16.49	7.33	23.82	3.27
49	1	2015	P300003000001108	0.94	0.54	1.48	0.23
50	1	2015	A577002000011500	0.11	0.06	0.17	0.02
51	1	2014	G160000000001200	472.81	228.92	701.73	85.11
52	1	2014	K880000000000300	346.73	182.9	529.63	69.17
53	1	2014	L670000004001800	125.9	67.25	193.15	25.5
54	1	2014	K880000000000300	107.7	56.8	164.5	21.48
55	1	2014	S447002000001500	90.09	57.51	147.6	21.36
56	1	2014	T210000239001530	101.48	50.74	152.22	19.18

57	1	2014	G120001000002600	71.67	34.94	106.61	13.01
58	1	2014	C497097PCH171906	64.84	32.69	97.53	12.26
59	1	2014	T210000254001625	48.16	27.5	75.66	10.55
60	1	2014	A176502000002700	55.78	27.2	82.98	10.12
61	1	2014	C030000196002300	8.16	4.47	12.63	1.7
62	1	2013	L670000004001800	218.77	143.11	361.88	48.24
63	1	2013	K880000000000300	149.11	96.55	245.66	32.43
64	1	2013	B190015000001300	74.22	49.53	123.75	16.81
65	1	2013	A180000029000525	75.35	42.51	117.86	13.56
66	1	2013	W425000000003000	22.62	13.59	36.21	4.44
67	1	2013	B190010000003400	20.04	11.17	31.21	3.55
68	1	2013	W340000000000800	16.55	10.34	26.89	3.43
69	1	2013	N340098000204504	14.71	9.27	23.98	3.09
70	1	2013	B293000000001300	14.2	8.21	22.41	2.64
71	1	2013	O210000005000035	9.06	5.08	14.14	1.62
72	1	2013	P320002006001200	3.39	1.94	5.33	0.62
73	1	2013	A210000048001001	0.36	0.21	0.57	0.07
74	1	2012	L670000004001800	229.1	177.36	406.46	54.64
75	1	2012	O210000005000035	105.67	71.95	177.62	20.76
76	1	2012	T210000268001203	72.98	48.47	121.45	13.79
77	1	2012	C030000189001000	32.05	22.36	54.41	6.54
78	1	2012	W230000004000606	23.09	15.95	39.04	4.64
79	1	2012	E439501000002000	14.15	10.68	24.83	3.25
80	1	2012	S740000000000100	0.31	0.2	0.51	0.05
81	1	2011	L670000004001800	140.33	125.48	265.81	35.99
82	1	2011	R095000000001600	111.45	108.67	220.12	31.76
83	1	2011	W010000045000300	61.18	49.81	110.99	13.49
84	1	2011	M520000050000100	53.79	43.6	97.39	11.78
85	1	2011	N480000004000203	18.31	15.09	33.4	4.12
86	1	2011	G590098004000101	12.56	9.68	22.24	2.52
87	1	2011	L315000000004200	11.32	8.16	19.48	2.02
88	1	2010	B032097000001101	140.93	115.68	256.61	26.42
89	1	2010	E330000110001200	90.15	77.01	167.16	18.26
90	1	2010	S350000000001405	35.44	35.6	71.04	9.57
91	1	2010	A210000050001500	26.64	21.86	48.5	4.99
92	1	2010	M62500000K000600	17.87	17.42	35.29	4.59
93	1	2010	N861301000009900	17.22	15.98	33.2	4.06
94	1	2010	J183901000001700	16.69	14.98	31.67	3.71
95	1	2010	B158504000009200	13.12	11.07	24.19	2.6
96	1	2010	B157006000000500	11.32	9.07	20.39	2.02
97	1	2010	L313002000013300	0.07	0.09	0.16	0.03
98	1	2009	M594901000000100	1,192.20	1,070.00	2,262.20	221.75
99	1	2009	L505000000001300	251.64	220.82	472.46	44.54
100	1	2009	M550000093000910	215.29	188.02	403.31	38.11
101	1	2009	J183901000001700	106.91	108.79	215.7	25.66
102	1	2009	S436003000002700	36.09	41.05	77.14	10.61
103	1	2009	W310000001001200	33.69	29.89	63.58	6.12
104	1	2009	L255002018001200	23.12	21.99	45.11	4.86
105	1	2009	L335500000002000	14.19	15.84	30.03	4.06
106	1	2009	W310000001001200	21.05	18.69	39.74	3.82
107	1	2009	L605000000026900	14.34	13.16	27.5	2.8
108	1	2009	B190025000001100	13.28	12.45	25.73	2.71
109	1	2009	N580000004001500	6.37	5.97	12.34	1.3
110	1	2009	E330000110001200	4.79	4.67	9.46	1.06
111	1	2009	L605000000026900	-14.34	-13.16	-27.5	-2.8
112	1	2008	L625000000000900	287.4	317.34	604.74	69.84
113	1	2008	L505000000001300	260.48	259.82	520.3	50.79
114	1	2008	K280000000001800	85.21	86.98	172.19	17.51
115	1	2008	M186000000000400	48.55	50.35	98.9	10.34
116	1	2008	M186000000000400	39.91	41.41	81.32	8.5

117	1	2008	M005000000002600	16.29	15.86	32.15	3.01
118	1	2008	A555000000000300	11.8	13.03	24.83	2.87
119	1	2008	P300001003000200	2.62	2.68	5.3	0.54
120	1	2008	W010000040001045	0.72	0.81	1.53	0.18
121	1	2007	L505000000001300	315.46	352.52	667.98	67.19
122	1	2007	M005000000002600	287.83	314.93	602.76	58.29
123	1	2007	P934000000002700	128.06	146.11	274.17	28.63
124	1	2007	H350000005000100	31.55	34.63	66.18	6.44
125	1	2007	H350000005000100	31.54	34.63	66.17	6.44
126	1	2007	V382000000014200	25.11	30.32	55.43	6.36
127	1	2007	C610000000000300	20.7	26.52	47.22	5.93
128	1	2007	A180000029000532	15.62	19.05	34.67	4.05
129	1	2007	L672500000014000	13.74	17.41	31.15	3.88
130	1	2007	R095500000000100	14.26	17.41	31.67	3.7
131	1	2007	B505000015001100	6.55	7.31	13.86	1.41
132	1	2006	M005000000002600	268.65	326.19	594.84	59.24
133	1	2006	L505000000001300	86.88	107.52	194.4	20.07
134	1	2006	E850002008000600	90.7	102.85	193.55	16.73
135	1	2006	S477000000003000	15.26	17.3	32.56	2.81
136	1	2006	T460002000002600	5.21	6.48	11.69	1.22
137	1	2006	S477000000003000	0.16	0.18	0.34	0.03
138	1	2005	E503802000019400	283.29	346.56	629.85	53.97
139	1	2005	E330000301000500	94.33	135.92	230.25	27.03
140	1	2005	G212000000000700	62.07	80.14	142.21	13.6
141	1	2005	S735000006002200	63.25	79.32	142.57	12.81
142	1	2005	P200000011000400	48.45	66.42	114.87	12.36
143	1	2005	S325500000003200	28.62	46.87	75.49	10.73
144	1	2005	H365003000001100	38.32	52.04	90.36	9.55
145	1	2005	S395000002000401	29.3	36.77	66.07	5.94
146	1	2005	V300000002001800	18.06	26.06	44.12	5.2
147	1	2005	T210000250001521	25.06	30.42	55.48	4.62
148	1	2005	E750000000001500	7.68	12.51	20.19	2.85
149	1	2005	E750000000001500	7.68	12.51	20.19	2.85
150	1	2005	T490002001001900	5.79	7.07	12.86	1.09
151	1	2005	R225001003001900	2.44	3.91	6.35	0.88
152	1	2005	R026300000001100	0.29	0.44	0.73	0.09
153	1	2004	E503802000019400	281.14	377.66	658.8	58.62
154	1	2004	D175000000001000	21.42	37.64	59.06	8.42
155	1	2004	B040000000000100	17.69	28.14	45.83	5.62
156	1	2004	B040000000000100	17.7	28.13	45.83	5.62
157	1	2004	S531000002001000	15.99	26.51	42.5	5.57
158	1	2004	H305000000000400	15.05	25.15	40.2	5.33
159	1	2004	R026300000001100	17.22	26.74	43.96	5.22
160	1	2004	M015000062000401	12.28	20.58	32.86	4.37
161	1	2004	P200000011000400	10.34	15.42	25.76	2.82
162	1	2004	W230000052000300	8.21	13.32	21.53	2.73
163	1	2004	B505000015000600	14.43	18.67	33.1	2.66
164	1	2004	B040000000000100	5.75	9.14	14.89	1.83
165	1	2004	E310000036001600	6.88	9.71	16.59	1.63
166	1	2003	A705000000002600	129.57	175.89	305.46	22.94
167	1	2003	A180000064001504	27.76	44.51	72.27	7.99
168	1	2003	M190001000003200	26.05	37.9	63.95	5.75
169	1	2003	T094002000000500	3.62	6.29	9.91	1.26
170	1	2003	S430000001001400	0.82	1.36	2.18	0.26
171	1	2003	T094002000000500	-3.62	-6.29	-9.91	-1.26
172	1	2003	A180000064001504	-27.76	-44.51	-72.27	-7.99
173	1	2003	A705000000002600	-129.57	-175.89	-305.46	-22.94
174	1	2002	T795000000000500	118.63	230.24	348.87	47.87
175	1	2002	M005000000002600	89.47	151.58	241.05	26.17
176	1	2002	C470000003000800	77.79	135.68	213.47	24.5

177	1	2002	A705000000002600	56.8	83.93	140.73	11.08
178	1	2002	L007001000007300	27.44	50.88	78.32	10
179	1	2002	E150000002000600	52.88	76.37	129.25	9.52
180	1	2002	T094002000000500	21.16	39.37	60.53	7.78
181	1	2002	G040000006000100	7.02	13	20.02	2.56
182	1	2002	T094002000000500	6.46	12.02	18.48	2.37
183	1	2002	W010000044001052	7.32	11.23	18.55	1.62
184	1	2002	T706000000000200	3.93	5.8	9.73	0.77
185	1	2002	E810000007001000	1.55	2.38	3.93	0.34
186	1	2002	T094002000000500	-21.16	-39.37	-60.53	-7.78
187	1	2002	A705000000002600	-56.8	-83.93	-140.73	-11.08
188	1	2001	M005000000002600	98.3	178.33	276.63	30.52
189	1	2001	C470000003000800	70.5	131.42	201.92	23.48
190	1	2001	M583003000000200	25.3	43.87	69.17	6.94
191	1	2001	G570000001002800	8.72	17.73	26.45	3.57
192	1	2001	F555000000000300	6.91	14.52	21.43	3.04
193	1	2001	T706000000000200	1.49	2.39	3.88	0.32
194	1	2001	F555000000000300	-6.91	-14.52	-21.43	-3.04
195	1	2000	M583003000000200	151.21	280.37	431.58	44.23
196	1	2000	C470000003000800	26.62	52.81	79.43	9.34
197	1	2000	N440000000001500	21.18	37.58	58.76	5.43
198	1	2000	F765000004000900	20.29	34.29	54.58	4.47
199	1	2000	A265500000002800	10.72	22.09	32.81	4.13
200	1	2000	G570000001002800	3.88	8.36	12.24	1.66
201	1	1999	T795000000000500	140.02	322.17	462.19	64.06
202	1	1999	C630000019000500	101.19	199.76	300.95	31.42
203	1	1999	O330000024001500	3.69	7.6	11.29	1.29
204	1	1999	T685000000005800	3.21	6.57	9.78	1.11
205	1	1999	D290000000001300	4.7	8.34	13.04	1.04
206	1	1998	L205000051000500	25.36	50.1	75.46	6.97
207	1	1998	B010000003000300	15.31	32.14	47.45	5.07
208	1	1998	L590000005000500	21.26	39.69	60.95	4.82
209	1	1998	E140000001000600	9.12	19.44	28.56	3.16
210	1	1998	A036004000007900	6.67	13.17	19.84	1.83
211	1	1997	M490000000009302	24.21	56.79	81	9.83
212	1	1997	L590000005000500	19.04	37.84	56.88	4.66
213	1	1996	E810000007000800	6.59	15.39	21.98	2.4
214	1	1996	G230000003000500	0.95	2.13	3.08	0.3
215	1	1996	G230000003000500	0.95	2.13	3.08	0.3
216	1	1996	G230000003000500	-0.95	-2.13	-3.08	-0.3
217	1	1995	H120000095001700	1.72	4.5	6.22	0.8
218	1	1994	R015000000008900	15.38	37.73	53.11	5.33
219	1	1994	K240000000005319	9.77	27.83	37.6	5.12
220	1	1994	R015000000008900	14.2	34.83	49.03	4.92
221	1	1994	J570000006000212	9.23	23.78	33.01	3.7
222	1	1994	C120002000002600	4.27	11.17	15.44	1.79
223	1	1994	K240000000005319	-9.77	-27.83	-37.6	-5.12
224	1	1990	W230000007001200	22.67	74.21	96.88	12.95
225	12	1999	D290000000001300	0.11	0.2	0.31	0.03
226	12	1998	A036004000007900	0.29	0.58	0.87	0.08
227	12	1997	M490000000009302	1.17	2.73	3.9	0.47
228	1	2017	A180000035001102	201.92	51.49	253.41	35.74
229	1	2017	F767200000000700	87.88	22.4	110.28	15.55
230	1	2015	A080000000110230	23.11	10.42	33.53	4.65
231	1	2009	L596501000010900	10.04	9.08	19.12	1.91
232	1	2008	L596501000010900	16.4	16.79	33.19	3.42
233	1	2005	E540000045000300	3.74	5.83	9.57	1.27

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

February 25, 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. 1 Report No. 2019-33

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Pharr 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 our review, we reviewed TIRZ collection reports provided by the Tax Office, City of Pharr TIRZ No. 1 list of accounts provided by the Tax Office, a list of tax accounts coded THPR1 by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 200447, 1068117, 1070262, 1127107, 1127108, 1235461, and 200448 located within the TIRZ boundaries were not included in the TIRZ collection reports and list of accounts provided by the Tax Office. Tax Accounts 1235461 and 200448 were not coded THPR1 by the HCAD.

The collection 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 March 13, 2020.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

COUNTY of HIDALGO

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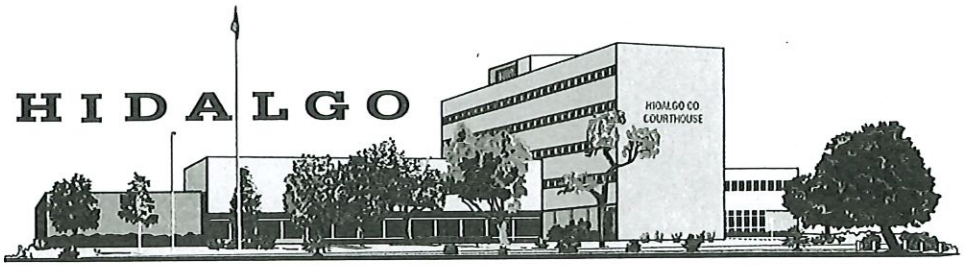

EDINBURG, TEXAS 78539

February 25, 2020

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

Re: City of Pharr TIRZ No. 1 Report No. 2019-33

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2018 list of tax accounts coded THPR1 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. 1, the 2018 list of tax accounts coded THPR1 by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 1235461 and 200448 are located within the TIRZ boundaries; however, the tax account numbers were not included on the tax year 2018 list of tax accounts coded THPR1 by HCAD.

Please make the necessary corrections and submit the tax year 2018 revised list of tax accounts coded THPR1 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by March 6, 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 A. Duran CB

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

COUNTY of HIDALGO

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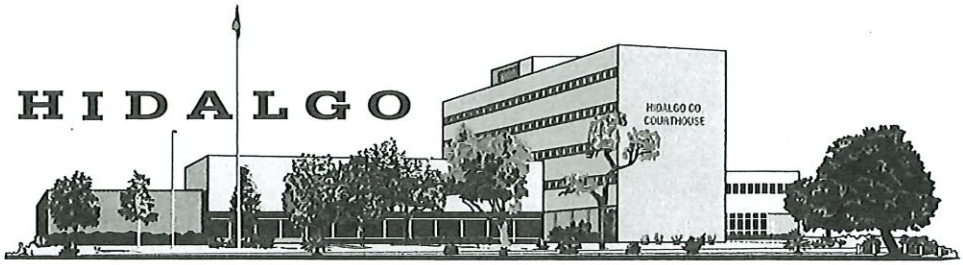

EDINBURG, TEXAS 78539

February 25, 2020

Edward Wylie, Interim City Manager
City of Pharr
118 S. Cage Blvd.
Pharr, Texas 78577

Re: City of Pharr TIRZ No. 1 Report No. 2019-33

Dear Mr. Wylie:

We conducted a limited scope review of the interlocal agreement between the City of Pharr, Hidalgo County, and City of Pharr TIRZ No. 1. The objectives of the review were to determine the accuracy of the City of Pharr TIRZ No. 1 2015-2016 through 2018-2019 payment request and compliance with Section IV (B)(2) of the interlocal agreement and Tax Code § 311.016.

The scope of the review was limited to the property accounts within Pharr TIRZ No. 1 as of January 31, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The results of the review revealed the following:

1. Payment requests for 2015-2016 through 2018-2019 were submitted in the amounts of $57,041.89, $95,576.68, $107,142.95, and $135,008.90, respectively; however, we determined that the payment amounts should be $55,582.39, $90,859.99, $102,511.32, and $136,990.71, respectively (see Exhibit A through Exhibit D).

2. The annual report was submitted in compliance with Section IV (B)(2) of the interlocal agreement and Tax Code §311.016.

We will proceed to process the 2015-2016 through 2018-2019 Pharr TIRZ No. 1 payment in the amount of $385,944.41.

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

Respectfully,

Maria A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

Cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

EXHIBIT A

2015-2016 Pharr TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Pharr TIRZ Calculation for Tax Year 2015	Pharr TIRZ Calculation for Tax Year 2014	Pharr TIRZ Calculation for Tax Year 2013	Pharr TIRZ Calculation for Tax Year 2012	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 64,231,735				
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059				
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 378,967**				
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 64,231,735				
(*Less*) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 41,468,960				
Captured Appraised Value	**$ 22,762,775**				
Captured Appraised Value	$ 22,762,775				
(*multiplied by*) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0026125				
Tax Levy Due to TIRZ	**$ 59,467.75**				
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 363,508.00				
(*divided*) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 378,967.00				
Percent Collected of Actual Levy	**95.92%**				
Tax Levy Due to TIRZ	$ 59,467.75				
(*Multiplied by*) Percent Collected of Actual Levy	95.92%				
	$ 57,041.89				
(Less) Administrative Cost	$ -				
(Less) Adjustments **	$ -				
2015-2016 TIRZ PAYMENT AMOUNT	**$ 57,041.89**				**$ 57,041.89**

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 63,884,854.00	$ 57,137,075.00	$ 57,349,530.00	$ 45,343,242.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 376,920.64**	**$ 337,108.74**	**$ 338,362.23**	**$ 267,525.13**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 63,884,854.00	$ 57,137,075.00	$ 57,349,530.00	$ 45,343,242.00	
(*Less*) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	
Captured Appraised Value	**$ 22,916,854.00**	**$ 16,169,075.00**	**$ 16,381,530.00**	**$ 4,375,242.00**	
Captured Appraised Value	$ 22,916,854.00	$ 16,169,075.00	$ 16,381,530.00	$ 4,375,242.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0026125	0.0026125	0.0026125	0.0026125	
Tax Levy Due to TIRZ	**$ 59,870.28**	**$ 42,241.71**	**$ 42,796.75**	**$ 11,430.32**	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 328,898.18	$ 31,930.48	$ 2,679.39	$ -	
(*divided*) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 376,920.64	$ 337,108.74	$ 338,362.23	$ 267,525.13	
Percent Collected of Actual Levy	**87.2593%**	**9.4719%**	**0.7919%**	**0.0000%**	
Tax Levy Due to TIRZ	$ 59,870.28	$ 42,241.71	$ 42,796.75	$ 11,430.32	
(*Multiplied by*) Percent Collected of Actual Levy	87.2593%	9.4719%	0.7919%	0.0000%	
	$ 52,242.39	$ 4,001.09	$ 338.91	$ -	
(Less) Administrative Cost	$ (1,000.00)		$ -	$ -	
(Less) Adjustments **	$ -	$ -	$ -	$ -	
2015-2016 TIRZ PAYMENT AMOUNT	**$ 51,242.39**	**$ 4,001.09**	**$ 338.91**	**$ -**	**$ 55,582.39**

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

$ 1,459.50

EXHIBIT B

2016-2017 Pharr TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Pharr TIRZ Calculation for Tax Year 2016	Pharr TIRZ Calculation for Tax Year 2015	Pharr TIRZ Calculation for Tax Year 2014	Pharr TIRZ Calculation for Tax Year 2013	Pharr TIRZ Calculation for Tax Year 2012	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 76,864,977					
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059					
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 453,503.36**					
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 76,864,977					
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 40,968,000					
Captured Appraised Value	**$ 35,896,977**					
Captured Appraised Value	$ 35,896,977					
(multiplied by) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0026125					
Tax Levy Due to TIRZ	**$ 93,780.85**					
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 467,023.35					
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 453,503.36					
Percent Collected of Actual Levy	**102.9812%**					
Tax Levy Due to TIRZ	$ 93,780.85					
(Multiplied by) Percent Collected of Actual Levy	102.9812%					
	$ 96,576.68					
(Less) Administrative Cost	$ (1,000.00)					
(Less) Adjustments **	$ -					
2016-2017 TIRZ PAYMENT AMOUNT	**$ 95,576.68**					**$ 95,576.68**

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 75,961,261.00	$ 63,884,854.00	$ 57,137,075.00	$ 57,349,530.00	$ 45,343,242.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 448,171.44**	**$ 376,920.64**	**$ 337,108.74**	**$ 338,362.23**	**$ 267,525.13**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 75,961,261.00	$ 63,884,854.00	$ 57,137,075.00	$ 57,349,530.00	$ 45,343,242.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	
Captured Appraised Value	**$ 34,993,261.00**	**$ 22,916,854.00**	**$ 16,169,075.00**	**$ 16,381,530.00**	**$ 4,375,242.00**	
Captured Appraised Value	$ 34,993,261.00	$ 22,916,854.00	$ 16,169,075.00	$ 16,381,530.00	$ 4,375,242.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0025930	0.0026125	0.0026125	0.0026125	0.0026125	
Tax Levy Due to TIRZ	**$ 90,737.53**	**$ 59,870.28**	**$ 42,241.71**	**$ 42,796.75**	**$ 11,430.32**	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 412,286.12	$ 45,573.45	$ 8,568.34	$ 595.44	$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 448,171.44	$ 376,920.64	$ 337,108.74	$ 338,362.23	$ 267,525.13	
Percent Collected of Actual Levy	**91.9929%**	**12.0910%**	**2.5417%**	**0.1760%**	**0.0000%**	
Tax Levy Due to TIRZ	$ 90,737.53	$ 59,870.28	$ 42,241.71	$ 42,796.75	$ 11,430.32	
(Multiplied by) Percent Collected of Actual Levy	91.9929%	12.0910%	2.5417%	0.1760%	0.0000%	
	$ 83,472.09	$ 7,238.92	$ 1,073.66	$ 75.32	$ -	
(Less) Administrative Cost	$ (1,000.00)	$ -		$ -	$ -	
(Less) Adjustments **	$ -	$ -	$ -	$ -	$ -	
2016-2017 TIRZ PAYMENT AMOUNT	**$ 82,472.09**	**$ 7,238.92**	**$ 1,073.66**	**$ 75.32**	**$ -**	**$ 90,859.99**

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

$ 4,716.69

EXHIBIT C

2017-2018 Pharr TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Pharr TIRZ Calculation for Tax Year 2017	Pharr TIRZ Calculation for Tax Year 2016	Pharr TIRZ Calculation for Tax Year 2015	Pharr TIRZ Calculation for Tax Year 2014	Pharr TIRZ Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 88,334,607					
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0059					
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 521,174.18**					
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 88,334,607					
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 40,968,000					
Captured Appraised Value	**$ 47,366,607**					
Captured Appraised Value	$ 47,366,607					
(multiplied by) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0025930					
Tax Levy Due to TIRZ	**$ 122,821.61**					
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 458,887.59					
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 521,174.18					
Percent Collected of Actual Levy	**88.0488%**					
Tax Levy Due to TIRZ	$ 122,821.61					
(Multiplied by) Percent Collected of Actual Levy	88.0488%					
	$ 108,142.95					
(Less) Administrative Cost	$ (1,000.00)					
(Less) Adjustments **	$ -					
2017-2018 TIRZ PAYMENT AMOUNT	**$ 107,142.95**					**$ 107,142.95**

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 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
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 81,454,410.00	$ 75,961,261.00	$ 63,884,854.00	$ 57,137,075.00	$ 57,349,530.00	
(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	**$ 472,435.58**	**$ 448,171.44**	**$ 376,920.64**	**$ 337,108.74**	**$ 338,362.23**	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 81,454,410.00	$ 75,961,261.00	$ 63,884,854.00	$ 57,137,075.00	$ 57,349,530.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	$ 40,968,000.00	
Captured Appraised Value	**$ 40,486,410.00**	**$ 34,993,261.00**	**$ 22,916,854.00**	**$ 16,169,075.00**	**$ 16,381,530.00**	
Captured Appraised Value	$ 40,486,410.00	$ 34,993,261.00	$ 22,916,854.00	$ 16,169,075.00	$ 16,381,530.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0025560	0.0025930	0.0026125	0.0026125	0.0026040	
Tax Levy Due to TIRZ	**$ 103,483.26**	**$ 90,737.53**	**$ 59,870.28**	**$ 42,241.71**	**$ 42,657.50**	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 439,150.74	$ 33,977.45	$ 1,520.73	$ 1,442.45	$ 137.62	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 472,435.58	$ 448,171.44	$ 376,920.64	$ 337,108.74	$ 338,362.23	
Percent Collected of Actual Levy	**92.9546%**	**7.5814%**	**0.4035%**	**0.4279%**	**0.0407%**	
Tax Levy Due to TIRZ	$ 103,483.26	$ 90,737.53	$ 59,870.28	$ 42,241.71	$ 42,657.50	
(Multiplied by) Percent Collected of Actual Levy	92.9546%	7.5814%	0.4035%	0.4279%	0.0407%	
	$ 96,192.45	$ 6,879.18	$ 241.58	$ 180.75	$ 17.36	
(Less) Administrative Cost	$ (1,000.00)		$ -		$ -	
(Less) Adjustments **	$ -	$ -	$ -	$ -	$ -	
2017-2018 TIRZ PAYMENT AMOUNT	**$ 95,192.45**	**$ 6,879.18**	**$ 241.58**	**$ 180.75**	**$ 17.36**	**$ 102,511.32**

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

$ 4,631.63

EXHIBIT D

2018-2019 Pharr TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Pharr TIRZ Calculation for Tax Year 2018	Pharr TIRZ Calculation for Tax Year 2017	Pharr TIRZ Calculation for Tax Year 2016	Pharr TIRZ Calculation for Tax Year 2015	Pharr TIRZ Calculation for Tax Year 2014	Pharr TIRZ Calculation for Tax Year 2013	Pharr TIRZ Calculation for Tax Year 2012	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 102,184,212							
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0059							
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 602,886.85							
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 102,184,212							
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 40,968,000							
Captured Appraised Value	$ 61,216,212							
Captured Appraised Value	$ 61,216,212							
(multiplied by) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0025560							
Tax Levy Due to TIRZ	$ 156,468.64							
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 524,053.74							
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 602,886.85							
Percent Collected of Actual Levy	86.9241%							
Tax Levy Due to TIRZ	$ 156,468.64							
(Multiplied by) Percent Collected of Actual Levy	86.92%							
	$ 136,008.90							
(Less) Administrative Cost	$ (1,000.00)							
(Less) Adjustments **	$ -							
2018-2019 TIRZ PAYMENT AMOUNT	$ 135,008.90							$ 135,008.90

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 100,880,515.00	$ 81,930,513.00	$ 76,363,672.00	$ 64,411,755.00	$ 57,721,934.00	$ 57,847,064.00	$ 45,800,007.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	0.0058	0.0058	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	$ 585,106.99	$ 475,196.98	$ 450,545.66	$ 380,029.35	$ 340,559.41	$ 341,297.68	$ 270,220.04	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 100,880,515.00	$ 81,930,513.00	$ 76,363,672.00	$ 64,411,755.00	$ 57,721,934.00	$ 57,847,064.00	$ 45,800,007.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 41,424,630.00	$ 41,424,630.00	$ 41,424,630.00	$ 41,424,630.00	$ 41,424,630.00	$ 41,424,630.00	$ 41,424,630.00	
Captured Appraised Value	$ 59,455,885.00	$ 40,505,883.00	$ 34,939,042.00	$ 22,987,125.00	$ 16,297,304.00	$ 16,422,434.00	$ 4,375,377.00	
Captured Appraised Value	$ 59,455,885.00	$ 40,505,883.00	$ 34,939,042.00	$ 22,987,125.00	$ 16,297,304.00	$ 16,422,434.00	$ 4,375,377.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of 50% of .5225 or actual M&O) (.5225/100)	0.0025500	0.0025560	0.0025930	0.0026125	0.0026125	0.0026040	0.0026125	
Tax Levy Due to TIRZ	$ 151,612.51	$ 103,533.04	$ 90,596.94	$ 60,053.86	$ 42,576.71	$ 42,764.02	$ 11,430.67	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 503,556.89	$ 31,199.28	$ 687.52	$ 447.82	$ -	$ -	$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 585,106.99	$ 475,196.98	$ 450,545.66	$ 380,029.35	$ 340,559.41	$ 341,297.68	$ 270,220.04	
Percent Collected of Actual Levy	86.0624%	6.5655%	0.1526%	0.1178%	0.0000%	0.0000%	0.0000%	
Tax Levy Due to TIRZ	$ 151,612.51	$ 103,533.04	$ 90,596.94	$ 60,053.86	$ 42,576.71	$ 42,764.02	$ 11,430.67	
(Multiplied by) Percent Collected of Actual Levy	86.0624%	6.5655%	0.1526%	0.1178%	0.0000%	0.0000%	0.0000%	
	$ 130,481.36	$ 6,797.46	$ 138.25	$ 70.74	$ -	$ -	$ -	
(Less) Administrative Cost	$ (1,000.00)			$ -	$ -	$ -	$ -	
(Less) Adjustments **	$ -	$ 78.78	$ (138.00)	$ 184.32	$ 335.16	$ 109.24	$ (66.60)	
2018-2019 TIRZ PAYMENT AMOUNT	$ 129,481.36	$ 6,876.24	$ 0.25	$ 255.06	$ 335.16	$ 109.24	$ (66.60)	$ 136,990.71

** Adjustments are made in order to prevent an overpayment; prior year corrections; and to limit payments to 100% allowable TIRZ levy

$ (1,981.61)

COUNTY of HIDALGO

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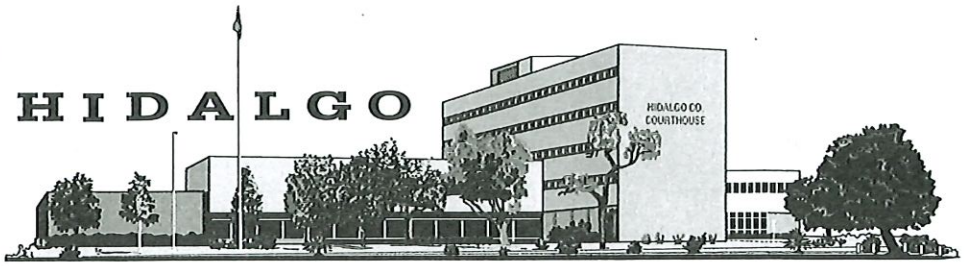

EDINBURG, TEXAS 78539

February 19, 2020

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

Re: December 2019 DTA Payment Request Report No. 2019-99

Dear Mr. Villarreal:

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

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of December 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 December 2019."
- Although DTA fees for 149 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 (145 tax

accounts), and small amounts collected (4 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of $0.02.

- 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 December 2019 DTA payment request in the amount of $108,289.43 to LGBS.

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

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2018	L582702000002100	1.02	0.23	1.25	0.18
2	1	2018	W010000037000244	0.35	0.08	0.43	0.07
3	1	2017	S397505000005300	151.49	38	189.49	26.81
4	1	2017	C455000002001700	58.13	14.92	73.05	10.38
5	1	2017	L319500000011800	32.23	8.71	40.94	5.9
6	1	2017	C715002010000900	29.11	8.16	37.27	5.37
7	1	2017	S510000003000500	29.97	7.51	37.48	5.3
8	1	2017	S510000003000500	29.97	7.51	37.48	5.3
9	1	2017	E770000000000401	19.68	4.93	24.61	3.48
10	1	2017	C443503000011000	4.69	1.31	6	0.86
11	1	2017	S510000003000500	-29.97	-7.51	-37.48	-5.3
12	1	2016	E503803000021200	66.6	21.31	87.91	11.99
13	1	2016	A210000006001300	60.41	19.73	80.14	11.06
14	1	2016	T537000002002300	44.8	17.66	62.46	9.01
15	1	2016	L040000013000000	32.52	11.86	44.38	6.29
16	1	2016	M583000000003600	23.51	8.44	31.95	4.51
17	1	2016	W380000600000003	14.75	5.39	20.14	2.85
18	1	2016	S295000000041610	1.87	0.65	2.52	0.35
19	1	2016	R106000000005100	0.7	0.33	1.03	0.16
20	1	2015	R065000004001900	258.51	103.4	361.91	46.53
21	1	2015	L040000013000000	52.76	25.59	78.35	11.16
22	1	2015	S728002000001800	26.53	11.49	38.02	5.17
23	1	2015	V056500000003500	19.01	9.22	28.23	4.02
24	1	2015	L43500000L000100	21.09	8.29	29.38	3.73
25	1	2015	L43500000L000100	17.43	6.86	24.29	3.09
26	1	2014	R065000004001900	188.25	97.89	286.14	37.28
27	1	2014	T210000254001625	48.29	27.36	75.65	10.57
28	1	2014	R065000004001900	52.4	27.25	79.65	10.38
29	1	2014	R065000004001900	34.78	18.08	52.86	6.88
30	1	2014	E727000000000200	15.97	8.47	24.44	3.24
31	1	2014	A200000000003400	9.04	4.87	13.91	1.88
32	1	2014	C497097PCH171906	9.47	4.74	14.21	1.79
33	1	2014	T478000000004800	0.45	0.31	0.76	0.12
34	1	2013	C497097PCH171906	49.65	30.79	80.44	10.28
35	1	2013	A200000000003400	22.81	15.04	37.85	5.17
36	1	2013	W340000000000800	16.6	10.28	26.88	3.43
37	1	2013	B190031000000700	10.35	6.79	17.14	2.33
38	1	2013	H284000000016500	8.03	4.73	12.76	1.55
39	1	2013	A210000048001001	5.65	3.27	8.92	1.07
40	1	2013	A180000029000525	4.53	2.55	7.08	0.82
41	1	2013	P320002006001200	3.4	1.93	5.33	0.62
42	1	2012	E727000000000200	137.08	105.56	242.64	32.69
43	1	2012	E727000000000200	34.49	26.56	61.05	8.23

44	1	2012	V089500000006500	33.78	23.96	57.74	7.2
45	1	2012	C070000100000337	22.71	18.03	40.74	5.66
46	1	2012	A210000081000300	13.93	8.83	22.76	2.47
47	1	2011	E583002000000100	16.79	13.67	30.46	3.73
48	1	2011	G590098004000101	0.48	0.38	0.86	0.1
49	1	2010	S350000000001405	59.21	59.19	118.4	15.98
50	1	2010	S477000000041500	17.62	17.11	34.73	4.52
51	1	2010	N861301000009900	17.26	15.94	33.2	4.06
52	1	2010	B190040000004900	13.73	11.34	25.07	2.63
53	1	2010	H302000000000700	13.37	10.82	24.19	2.47
54	1	2010	W380000304000023	13.3	10.59	23.89	2.4
55	1	2010	G590098004000101	6.2	5.5	11.7	1.36
56	1	2010	T795000000000400	0.03	0.03	0.06	0.01
57	1	2010	S477000000041500	-17.62	-17.11	-34.73	-4.52
58	1	2009	F030000005002100	340.6	303.14	643.74	62.84
59	1	2009	H265000009007300	275.63	247.15	522.78	51.68
60	1	2009	M594202000014300	51	52.15	103.15	12.55
61	1	2009	R284600000004900	13.77	12.44	26.21	2.62
62	1	2009	N580000004001500	1.52	1.42	2.94	0.31
63	1	2008	F030000005002100	346.45	349.92	696.37	70.16
64	1	2008	P927701000001700	55.98	56.36	112.34	11.25
65	1	2008	C902500000002900	33.04	33.6	66.64	6.79
66	1	2008	A553000000002000	19.23	18.76	37.99	3.63
67	1	2008	A555000000000300	11.83	13	24.83	2.87
68	1	2008	N580000004001500	4.34	4.56	8.9	0.96
69	1	2007	F030000005002100	346.45	391.49	737.94	76.39
70	1	2007	V300000000000300	142.66	154.55	297.21	28.46
71	1	2007	A300000020001200	73.79	84.11	157.9	16.6
72	1	2007	J750000004000200	36.17	43.77	79.94	9.28
73	1	2007	A170003000023900	23.67	31.79	55.46	7.49
74	1	2007	H135000001001100	17.46	22.19	39.65	4.95
75	1	2007	L672500000014000	13.74	17.41	31.15	3.88
76	1	2007	M167002000001600	14.26	16.45	30.71	3.3
77	1	2007	H350000005000100	12.63	13.83	26.46	2.58
78	1	2006	F030000005002100	346.45	433.07	779.52	82.63
79	1	2006	A300000020001200	78.63	99.07	177.7	19.11
80	1	2006	C211000000002600	49.29	55.7	104.99	9.09
81	1	2006	S100000004001802	8.3	12.24	20.54	2.82
82	1	2005	F030000005002100	346.45	474.64	821.09	88.86
83	1	2005	G212000000000700	62.18	80	142.18	13.62
84	1	2005	V057501000009300	30.87	49.7	80.57	11.25
85	1	2005	E431000000000200	39.89	56.26	96.15	10.95
86	1	2005	H365003000001100	38.4	51.96	90.36	9.56
87	1	2005	R382500008000500	39.87	52.34	92.21	9.21
88	1	2005	C211000000002600	27.82	34.78	62.6	5.63
89	1	2005	S325500000003200	14.33	23.41	37.74	5.37
90	1	2005	T210000250001521	25.09	30.37	55.46	4.63

91	1	2005	R225001003001900	2.45	3.9	6.35	0.88
92	1	2005	R382500008000500	-39.87	-52.34	-92.21	-9.21
93	1	2004	F030000005002100	346.45	516.21	862.66	95.1
94	1	2004	C497097PLM171103	58.7	94.72	153.42	19.37
95	1	2004	R026300000001100	17.51	27.19	44.7	5.3
96	1	2004	W230000052000300	14.6	23.65	38.25	4.86
97	1	2004	W230000052000300	8.21	13.31	21.52	2.74
98	1	2004	P200000011000400	9.32	13.85	23.17	2.55
99	1	2004	S531000002001000	5.84	9.66	15.5	2.03
100	1	2004	S725002008000200	4.61	6.98	11.59	1.32
101	1	2004	W230000052000300	-14.6	-23.65	-38.25	-4.86
102	1	2003	F030000005002100	325.85	524.63	850.48	95.31
103	1	2003	C497097PLM171103	102.29	177.3	279.59	35.6
104	1	2003	R466001000001000	36.53	51.5	88.03	7.4
105	1	2003	M190001000003200	26.1	37.84	63.94	5.76
106	1	2003	S477000000009500	23.09	31.63	54.72	4.26
107	1	2003	B496504000032900	2.73	4.9	7.63	1.02
108	1	2002	F030000005002100	313.4	542.18	855.58	97.31
109	1	2002	C497097PLM171103	104.06	192.87	296.93	38.09
110	1	2002	S477000000040600	20.96	38.65	59.61	7.58
111	1	2002	A705000000002600	25.08	36.95	62.03	4.89
112	1	2002	A013803000000500	25.89	37.54	63.43	4.78
113	1	2002	S531000002001000	9.26	17.54	26.8	3.56
114	1	2002	W010000044001052	7.34	11.22	18.56	1.61
115	1	2001	F030000005002100	266.46	492.96	759.42	87.53
116	1	2001	C497097PLM171103	94.21	185.91	280.12	36.18
117	1	2001	B158003004001400	26.05	49.86	75.91	9.3
118	1	2001	M355000073002600	6.68	13.57	20.25	2.74
119	1	2000	F030000005002100	256.81	505.91	762.72	88.98
120	1	2000	C497097PLM171103	64.27	134.54	198.81	25.84
121	1	2000	B158003004001400	18.36	37.34	55.7	6.89
122	1	2000	M687000000002600	2.31	4.18	6.49	0.63
123	1	1999	F030000005002100	222.85	465.77	688.62	81.23
124	1	1999	F195000002001100	14.8	29.14	43.94	4.59
125	1	1999	O330000024001500	4.45	9.11	13.56	1.54
126	1	1999	H265000009003900	4.42	7.95	12.37	1.03
127	1	1998	F030000005002100	222.85	492.51	715.36	85.24
128	1	1998	B010000003000300	15.3	32.1	47.4	5.08
129	1	1998	A036004000007900	6.68	13.16	19.84	1.83
130	1	1998	S165000000001600	5.81	11.16	16.97	1.46
131	1	1997	F030000005002100	230.4	536.83	767.23	92.28
132	1	1996	F030000005002100	215.45	527.86	743.31	90.17
133	1	1996	G880000012000400	73.88	172.14	246.02	26.93
134	1	1995	F030000005002100	206.47	530.63	737.1	90.12
135	1	1995	W010000030000728	9.65	26.13	35.78	4.81
136	1	1994	F030000005002100	191.65	515.54	707.19	87.11
137	1	1993	F030000005002100	179.14	503.38	682.52	84.64

138	1	1992	F030000005002100	175.53	514.3	689.83	86.1
139	1	1991	F030000005002100	145.49	443.74	589.23	73.98
140	1	1990	F030000005002100	88.49	280.51	369	46.59
141	1	1990	N340000000207700	2.72	8.09	10.81	1.19
142	12	1998	A036004000007900	0.3	0.58	0.88	0.08
143	12	1995	W010000030000728	0.54	1.47	2.01	0.27
144	1	2017	P520000006000200	19.47	4.81	24.28	3.45
145	1	2017	A180000035001102	101.25	25.4	126.65	17.92
146	1	2017	F767200000000700	88.12	22.11	110.23	15.6
147	1	2017	F767200000000700	-88.12	-22.11	-110.23	-15.6
148	1	2009	H284000000013400	1.23	1.14	2.37	0.25
149	1	2005	E540000045000300	3.74	5.82	9.56	1.27

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 27, 2020

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

Re: February 2020 DTA Payment Request Report No. 2020-42

Dear Mr. Villarreal:

We completed a limited scope review of the February 2020 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 results of the review revealed that the payment request was generally 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 February 29, 2020. 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 February 2020."
- 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.

We will proceed to process the February 2020 DTA payment request in the amount of $152,761.04 to LGBS.

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

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2018	W736004000015000	726.25	110.15	836.4	120.92
2	1	2018	R230001000000800	0.78	0.19	0.97	0.14
3	1	2018	T181300000000800	0.29	0.08	0.37	0.05
4	1	2018	E560000002000100	0.24	0.06	0.3	0.04
5	1	2018	C762000000000100	0.03	0	0.03	0.01
6	1	2017	L335400001000400	179.84	49.76	229.6	32.64
7	1	2017	A210000024002000	163.88	42.47	206.35	29.01
8	1	2017	T210000280000900	104.93	30.25	135.18	19.36
9	1	2017	P334597000055002	57.9	15.35	73.25	10.34
10	1	2017	H265000021001200	51.17	14.76	65.93	9.44
11	1	2017	C14000064A001100	37.5	10.37	47.87	6.8
12	1	2017	L319500000011800	32.16	8.82	40.98	5.89
13	1	2017	L319500000011800	32.1	8.93	41.03	5.87
14	1	2017	V056800000010600	30.91	8.91	39.82	5.7
15	1	2017	S510000003000500	29.79	7.71	37.5	5.27
16	1	2017	V054001000018600	24.71	6.83	31.54	4.48
17	1	2017	E770000000000401	19.55	5.08	24.63	3.46
18	1	2017	S664500000001000	0.37	0.13	0.5	0.07
19	1	2017	V382000000003900	0.04	0.02	0.06	0.01
20	1	2017	T670097000083902	-3.08	-0.89	-3.97	-0.57
21	1	2016	B190041000002300	134.93	53.52	188.45	26.92
22	1	2016	L040000013000000	98.53	36.78	135.31	19.06
23	1	2016	T745197000003100	29.16	9.45	38.61	5.25
24	1	2016	M583000000003600	23.37	8.6	31.97	4.49
25	1	2016	Q300000001001100	21.72	9.25	30.97	4.49
26	1	2016	R120000000001400	0.52	0.25	0.77	0.11
27	1	2016	T670097000083902	-72.62	-29.77	-102.39	-14.81
28	1	2015	B190041000002300	165.38	85.45	250.83	35.97
29	1	2015	M355000029000200	178.4	73.44	251.84	32.38
30	1	2015	G340000000000700	159.53	69.39	228.92	30.63
31	1	2015	G62000000A000200	131.53	53.28	184.81	23.48
32	1	2015	I200002000001400	93.05	45.9	138.95	19.68
33	1	2015	B190010000000900	52.94	25.5	78.44	11.04
34	1	2015	L080000005001000	38.82	17.41	56.23	7.69
35	1	2015	S728002000001800	35.17	15.54	50.71	6.86
36	1	2015	A210000070000600	20.69	10.57	31.26	4.47
37	1	2015	E650000006001000	16.46	7.38	23.84	3.26
38	1	2015	S071000000000300	11.94	5.23	17.17	2.31
39	1	2015	T210000254001625	7.08	3.22	10.3	1.42
40	1	2015	I200002000001400	0.59	0.29	0.88	0.12
41	1	2014	B190010000000900	204.85	123.25	328.1	46.4
42	1	2014	M355000029000200	180.94	96.2	277.14	36.1
43	1	2014	A210000024002000	96.2	59.57	155.77	22.22

44	1	2014	L125000002001400	119.82	59.71	179.53	22.11
45	1	2014	T210000254001625	41.53	23.88	65.41	9.09
46	1	2014	T220000008001814	35.18	22.6	57.78	8.34
47	1	2014	G120001000002600	35.68	17.54	53.22	6.48
48	1	2014	A200000000003400	27.05	14.7	41.75	5.64
49	1	2014	A200000000003400	22.21	12.17	34.38	4.63
50	1	2014	M581000000006700	19.3	11.04	30.34	4.2
51	1	2014	R410000001001400	13.59	6.86	20.45	2.55
52	1	2014	C161802000001500	8.21	4.85	13.06	1.83
53	1	2014	T478000000004800	0.45	0.31	0.76	0.12
54	1	2014	T478000000004800	0.45	0.32	0.77	0.11
55	1	2013	R380000018001200	319.97	193.58	513.55	62.87
56	1	2013	C922000000000400	326.82	185.74	512.56	58.83
57	1	2013	C922000000000400	254.82	144.82	399.64	45.87
58	1	2013	V370002001000300	174.99	99.46	274.45	31.5
59	1	2013	B190018000000200	110.37	68.61	178.98	22.52
60	1	2013	L125000002001400	89.62	55.42	145.04	18.15
61	1	2013	M215000004001500	54.68	32.53	87.21	10.5
62	1	2013	A210000024002000	34.93	25.82	60.75	8.7
63	1	2013	H090000012001100	37.39	21.12	58.51	6.67
64	1	2013	C660000009000700	21	12.28	33.28	3.94
65	1	2013	W340000000000800	16.51	10.38	26.89	3.42
66	1	2013	H284000000016500	7.98	4.78	12.76	1.55
67	1	2013	P320002006001200	3.38	1.95	5.33	0.62
68	1	2012	V370002001000300	177.39	122.1	299.49	35.12
69	1	2012	B156007000007400	87.67	57.71	145.38	16.17
70	1	2012	M215000004001500	68.9	49.26	118.16	14.47
71	1	2012	M685000000000600	55.64	43.69	99.33	13.44
72	1	2012	L505000000011800	41.16	30.39	71.55	9.07
73	1	2012	S484300000003800	22.38	14.89	37.27	4.2
74	1	2012	S740000000000100	15.2	9.85	25.05	2.74
75	1	2012	S44701A000005600	14.26	9.53	23.79	2.7
76	1	2012	L125000002001400	5.53	4.08	9.61	1.22
77	1	2012	J183001000002800	2.36	1.54	3.9	0.43
78	1	2011	J183001000002800	269.21	208.63	477.84	54.11
79	1	2011	M355000029000200	180.94	161.34	342.28	45.87
80	1	2011	C922000000000400	173.53	140.27	313.8	37.48
81	1	2011	S44701A000005600	162.12	127.81	289.93	33.56
82	1	2011	N480000004000203	18.28	15.14	33.42	4.11
83	1	2011	G590098004000101	12.53	9.71	22.24	2.52
84	1	2011	S350000000001405	9.84	8.74	18.58	2.48
85	1	2011	E330000359001000	13.17	9.78	22.95	2.45
86	1	2011	G590098004000101	6.27	4.85	11.12	1.26
87	1	2010	T792000000001900	303.57	250.45	554.02	56.92
88	1	2010	C070000100000334	238.81	209.75	448.56	50.51
89	1	2010	E330000110001200	245.54	210.76	456.3	49.72
90	1	2010	V370002001000300	172.29	159.94	332.23	40.32

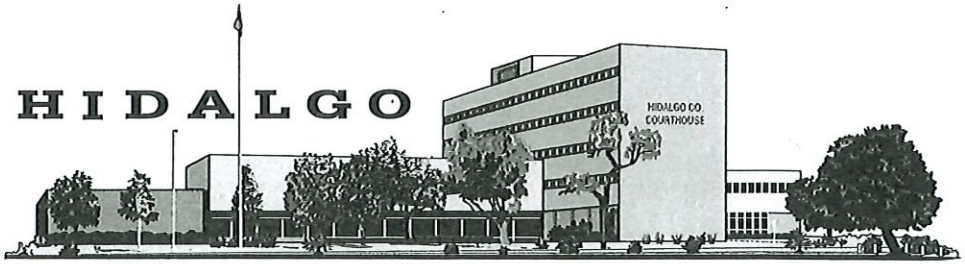
91	1	2010	B157006000000500	74.69	60.14	134.83	13.34
92	1	2010	S350000000001405	26.29	26.51	52.8	7.1
93	1	2010	E840000019000800	24.74	25.6	50.34	6.98
94	1	2010	K240000000007305	22.8	19.58	42.38	4.62
95	1	2010	N861301000009900	17.2	16.02	33.22	4.05
96	1	2010	H520003000004800	4.59	3.7	8.29	0.82
97	1	2009	M355000029000200	187.57	212.27	399.84	54.3
98	1	2009	V370002001000300	176.71	185.24	361.95	44.53
99	1	2009	H195000000007800	89.57	85.83	175.4	18.94
100	1	2009	C676000000011000	58.78	51.82	110.6	10.4
101	1	2009	L473500005001300	47.93	43.36	91.29	8.98
102	1	2009	B190025000001100	20.15	18.98	39.13	4.11
103	1	2009	M059002000001100	14.16	13.95	28.11	3.17
104	1	2009	R284600000004900	13.71	12.51	26.22	2.61
105	1	2009	N580000004001500	6.36	5.98	12.34	1.3
106	1	2009	H345000000006700	0.54	0.61	1.15	0.16
107	1	2008	T792000000001900	314.19	334.61	648.8	70.22
108	1	2008	V370002001000300	187.76	219.37	407.13	50.7
109	1	2008	H195000000007800	93.14	100.43	193.57	21.38
110	1	2008	C902500000002900	30.34	31.1	61.44	6.23
111	1	2008	M355000029000200	17.48	21.87	39.35	5.37
112	1	2008	A555000000000300	11.78	13.05	24.83	2.86
113	1	2007	R457003000000800	276.22	346.65	622.87	75.41
114	1	2007	V370002001000300	192.6	248.13	440.73	55.47
115	1	2007	V382000000014200	25.07	30.37	55.44	6.35
116	1	2007	M167002000001600	22.75	26.42	49.17	5.25
117	1	2007	F675002000002500	23.92	26.44	50.36	4.92
118	1	2007	H350000005000100	17.85	19.66	37.51	3.64
119	1	2007	B156007000004400	9.57	10.48	20.05	1.92
120	1	2007	S740000000000100	6.13	7.64	13.77	1.65
121	1	2007	M475000002001600	7.67	8.62	16.29	1.64
122	1	2007	S100000004001802	0.98	1.35	2.33	0.32
123	1	2007	T792000000001900	0.62	0.74	1.36	0.15
124	1	2006	V370002001000300	132.58	186.71	319.29	40.57
125	1	2006	S100000004001802	8.8	13.07	21.87	3
126	1	2005	G212000000000700	61.98	80.27	142.25	13.58
127	1	2005	S170002037001102	44.06	61.61	105.67	11.7
128	1	2005	T210000250001521	62.53	76.17	138.7	11.53
129	1	2005	S325500000003200	28.58	46.92	75.5	10.72
130	1	2005	R026300000001100	27.51	39.65	67.16	7.84
131	1	2005	B157005000002200	19	27.19	46.19	5.33
132	1	2005	R026300000001100	18.33	26.44	44.77	5.23
133	1	2005	T210000250001521	25.02	30.47	55.49	4.61
134	1	2004	S216000000001000	195.53	277.32	472.85	46.63
135	1	2004	I200001000009800	79.34	140.02	219.36	31.29
136	1	2004	T500001004002400	131.39	170.58	301.97	24.24
137	1	2004	B040000000000100	26.5	42.25	68.75	8.42

138	1	2004	R134002000002400	17.84	30.76	48.6	6.72
139	1	2004	S531000002001000	12.77	21.23	34	4.45
140	1	2004	M015000062000401	12.27	20.61	32.88	4.37
141	1	2004	B040000000000100	8.83	14.08	22.91	2.81
142	1	2004	W230000052000300	8.19	13.33	21.52	2.73
143	1	2004	C750006000012100	14.74	18.95	33.69	2.63
144	1	2004	B505000015000600	12.79	16.59	29.38	2.36
145	1	2004	E310000036001600	6.87	9.72	16.59	1.63
146	1	2004	I200001000009800	2.65	4.68	7.33	1.05
147	1	2003	S216000000001000	190.32	292.78	483.1	48.82
148	1	2003	R466001000001000	98.3	139.42	237.72	19.91
149	1	2003	T500001004002400	64.9	92.05	156.95	13.14
150	1	2003	M190001000003200	26.02	37.94	63.96	5.74
151	1	2003	S477000000009500	22.69	31.28	53.97	4.19
152	1	2003	B496504000032900	3.41	6.13	9.54	1.27
153	1	2003	W010000044001052	6.13	8.7	14.83	1.24
154	1	2002	S216000000001000	135	223.87	358.87	37.06
155	1	2002	S436000000000500	122.16	187.92	310.08	26.94
156	1	2002	S477000000040600	41.82	77.45	119.27	15.12
157	1	2002	B240002005000B00	19.74	31.95	51.69	5.06
158	1	2002	E150000002000600	22.62	32.78	55.4	4.07
159	1	2002	G040000006000100	9.29	17.27	26.56	3.39
160	1	2002	S244000000003000	4.48	7.88	12.36	1.43
161	1	2002	T706000000000200	6.23	9.23	15.46	1.21
162	1	2002	B158003004001400	3.46	6.21	9.67	1.17
163	1	2002	R420000003000600	2.38	3.44	5.82	0.42
164	1	2002	W010000044001052	1.01	1.55	2.56	0.22
165	1	2001	S244000000003000	75.46	141.74	217.2	25.47
166	1	2001	S170002037001102	75.35	141.53	216.88	25.43
167	1	2001	S436000000000500	83.19	137.95	221.14	19.84
168	1	2001	R420000003000600	78.54	122.92	201.46	15.43
169	1	2001	B158003004001400	37.96	72.94	110.9	13.55
170	1	2001	E850000005000200	29.78	45.3	75.08	5.27
171	1	2001	W010000039001054	14.59	23.61	38.2	3.22
172	1	2000	V070000013000800	138.78	246.79	385.57	35.59
173	1	2000	S170002037001102	72.62	145.12	217.74	25.82
174	1	2000	R420000003000600	76.64	129.14	205.78	16.44
175	1	2000	M687000000002600	2.31	4.19	6.5	0.63
176	1	2000	E140000001000600	0.46	0.87	1.33	0.14
177	1	1999	V070000013000800	181.66	344.85	526.51	49.87
178	1	1999	R420000003000600	70.05	126.44	196.49	16.29
179	1	1999	L314000000003500	53.34	97.35	150.69	12.88
180	1	1999	D290000000001300	15.68	27.87	43.55	3.46
181	1	1999	B157005000000700	14.32	25.81	40.13	3.31
182	1	1999	B010000003000300	9.63	19.14	28.77	3.02
183	1	1999	M655000006000200	9.58	18.64	28.22	2.83
184	1	1999	O330000024001500	3.7	7.6	11.3	1.28

185	1	1999	H265000009003900	2.64	4.78	7.42	0.62
186	1	1998	V070000013000800	183.48	370.33	553.81	53.67
187	1	1998	R420000003000600	103.14	198.54	301.68	25.84
188	1	1998	L590000005000500	40.93	76.6	117.53	9.27
189	1	1998	G150000000000100	13.56	32.01	45.57	6.05
190	1	1998	E140000001000600	9.1	19.46	28.56	3.15
191	1	1998	B010000003000300	5.89	12.4	18.29	1.95
192	1	1998	A036004000007900	6.66	13.18	19.84	1.83
193	1	1998	T620000000001300	6.8	13.3	20.1	1.8
194	1	1998	L319500000005800	3.66	9	12.66	1.8
195	1	1997	R420000003000600	101.27	207.09	308.36	27.19
196	1	1997	V070000013000800	34.2	73.12	107.32	10.62
197	1	1997	E400000002000900	11.35	28.68	40.03	5.51
198	1	1997	M490000000009302	12.08	28.41	40.49	4.91
199	1	1996	R420000003000600	79.79	172.74	252.53	22.86
200	1	1996	E810000007000800	6.58	15.4	21.98	2.4
201	1	1996	E400000002000900	4.54	12.02	16.56	2.29
202	1	1995	V370002004002100	40.55	101.31	141.86	16.24
203	1	1995	S683000000020800	2.58	6.04	8.62	0.85
204	1	1994	H120000110002900	12.32	30.78	43.1	4.49
205	1	1994	L670000016000900	8.44	21.75	30.19	3.38
206	1	1994	C120002000002600	4.26	11.18	15.44	1.79
207	1	1994	S683000000020800	4.37	10.73	15.1	1.51
208	12	1999	V070000013000800	4.43	8.41	12.84	1.22
209	12	1999	D290000000001300	0.38	0.68	1.06	0.08
210	12	1998	V070000013000800	8.01	16.17	24.18	2.34
211	12	1998	A036004000007900	0.29	0.58	0.87	0.08
212	12	1997	V070000013000800	1.66	3.55	5.21	0.52
213	12	1997	M490000000009302	0.58	1.36	1.94	0.24
214	17	1993	K240000000002004	0.11	0.33	0.44	0.06
215	1	2017	P520000006000200	36.79	9.22	46.01	6.51
216	1	2017	P520000006000200	36.65	9.35	46	6.49
217	1	2006	W010000041001200	357.16	448.23	805.39	84.65
218	1	2005	W010000041001200	447.26	614.98	1062.24	114.05
219	1	2017	F767200000000700	87.62	22.7	110.32	15.51
220	1	2015	G695502000008300	11.28	5.84	17.12	2.47
221	1	2015	G695502000008300	11.26	5.78	17.04	2.46
222	1	2009	A080000000107609	24.94	28.5	53.44	7.34
223	1	2009	H284000000013400	1.22	1.15	2.37	0.25
224	1	2009	H284000000013400	0.58	0.54	1.12	0.12
225	1	2005	E540000045000300	3.75	5.83	9.58	1.26

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

April 28, 2020

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

Re: March 2020 DTA Payment Request Report No. 2020-43

Dear Mr. Villarreal:

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- 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.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Respectfully,

Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2018	H300099004000112	0.62	0.15	0.77	0.11
2	1	2017	G212000000006600	183.76	52.68	236.44	33.63
3	1	2017	R260000001000100	118.64	37.47	156.11	22.6
4	1	2017	L527000000001600	55.45	16.54	71.99	10.31
5	1	2017	C14000064A001100	34.63	9.72	44.35	6.29
6	1	2017	L319500000011800	32.16	8.82	40.98	5.89
7	1	2017	S510000003000500	29.96	7.89	37.85	5.3
8	1	2017	L319500000011800	24.16	6.83	30.99	4.42
9	1	2017	W689601000003000	20.67	6.17	26.84	3.85
10	1	2017	T670097000083902	3.08	0.92	4	0.57
11	1	2017	H265000021001200	2.29	0.67	2.96	0.42
12	1	2017	G212000000006600	0.61	0.17	0.78	0.11
13	1	2017	E310000038000100	-17.29	-4.41	-21.7	-3.06
14	1	2017	L319500000011800	-32.16	-8.82	-40.98	-5.89
15	1	2016	O270006000002000	573.8	190.31	764.11	104.15
16	1	2016	B190012000004500	309.73	115.11	424.84	59.47
17	1	2016	L314000000003800	135.98	46.13	182.11	24.89
18	1	2016	Y200000001001200	106.39	40.79	147.18	20.75
19	1	2016	V020000012000000	98.17	42.22	140.39	20.32
20	1	2016	T670097000083902	72.62	30.38	103	14.81
21	1	2016	D060001000001300	61.23	23.47	84.7	11.94
22	1	2016	I200002000001400	53.4	20.16	73.56	10.33
23	1	2016	L314000000003800	46.79	15.86	62.65	8.56
24	1	2016	G212000000006600	32.77	13.32	46.09	6.59
25	1	2016	Q300000001001100	21.66	9.31	30.97	4.48
26	1	2016	M583000000003600	23.31	8.67	31.98	4.48
27	1	2016	S244000000002300	23.22	8.21	31.43	4.35
28	1	2016	B190041000001200	20.99	9.03	30.02	4.34
29	1	2016	C005000000002302	18.11	6.2	24.31	3.34
30	1	2016	V380002010001000	15.87	6.82	22.69	3.28
31	1	2016	T745197000003100	17.4	5.72	23.12	3.13
32	1	2016	D060001000001300	15.71	6.03	21.74	3.07
33	1	2015	O270006000002000	653.21	295.03	948.24	130.32
34	1	2015	B190012000004500	305.7	150.3	456	64.2
35	1	2015	P811200000002400	295.22	126.69	421.91	55.35
36	1	2015	C444002011000100	331.82	100.38	432.2	55.25
37	1	2015	A050000000001504	116.96	56.82	173.78	24.39
38	1	2015	T775097SMI002002	114.11	47.07	161.18	20.54
39	1	2015	L106906000003800	88.81	41.58	130.39	18.11
40	1	2015	S244000000002300	80.23	38.04	118.27	16.49
41	1	2015	P200000012001401	80.32	33.4	113.72	14.58
42	1	2015	Y200000001001200	60.46	30.43	90.89	12.88
43	1	2015	E494997000006702	50.21	21.68	71.89	9.57

44	1	2015	E494997000006702	50.21	21.68	71.89	9.57
45	1	2015	P640000026001100	30.8	13.63	44.43	5.96
46	1	2015	C700000006002900	23.9	10.26	34.16	4.48
47	1	2015	M355000182000015	20.07	9.76	29.83	4.19
48	1	2015	V056500000003500	18.87	9.39	28.26	3.99
49	1	2015	I200002000001400	12.38	6.16	18.54	2.62
50	1	2015	A210000070000600	10.32	5.32	15.64	2.23
51	1	2015	E494997000006702	-50.21	-21.68	-71.89	-9.57
52	1	2015	C444002011000100	-331.82	-97.61	-429.43	-55.25
53	1	2014	B190012000004500	269.87	165.07	434.94	61.53
54	1	2014	T107901000001500	191.58	97.55	289.13	35.92
55	1	2014	M160000000002300	157.55	81.27	238.82	30.01
56	1	2014	S705000000003000	121.76	62.81	184.57	23.2
57	1	2014	T210000235000924	99.89	54.53	154.42	20.38
58	1	2014	M355000182000015	86.33	52.3	138.63	19.55
59	1	2014	G120001000002600	88.99	44.12	133.11	16.15
60	1	2014	A050000000001504	60.65	36.74	97.39	13.74
61	1	2014	V370003004001400	70.08	34.97	105.05	12.82
62	1	2014	E494997000006702	50.21	27.7	77.91	10.47
63	1	2014	E494997000006702	50.21	27.7	77.91	10.47
64	1	2014	T220000008001814	35.1	22.7	57.8	8.32
65	1	2014	G120001000002600	35.69	17.54	53.23	6.48
66	1	2014	A200000000003400	27.05	14.7	41.75	5.64
67	1	2014	P640000026001100	19.65	11.06	30.71	4.16
68	1	2014	A200000000003400	18.57	10.25	28.82	3.87
69	1	2014	C161802000001500	8.19	4.87	13.06	1.83
70	1	2014	P200000012001401	8.34	4.47	12.81	1.66
71	1	2014	K240000000033228	4.79	2.88	7.67	1.08
72	1	2014	T478000000004800	0.46	0.31	0.77	0.11
73	1	2014	T478000000004800	-0.45	-0.31	-0.76	-0.12
74	1	2014	A200000000003400	-27.05	-14.7	-41.75	-5.64
75	1	2014	E494997000006702	-50.21	-27.7	-77.91	-10.47
76	1	2013	B190012000004500	278.52	203.78	482.3	68.52
77	1	2013	R225002000000600	264.73	167.44	432.17	54.8
78	1	2013	M160000000002300	161.15	102.47	263.62	33.6
79	1	2013	N135002000018900	141.25	98.29	239.54	33.27
80	1	2013	T107901000001500	149.49	94.06	243.55	30.72
81	1	2013	S705000000003000	106.94	68	174.94	22.3
82	1	2013	O210000005000035	76.92	43.78	120.7	13.73
83	1	2013	H090000012001100	71.67	40.79	112.46	12.79
84	1	2013	T210000235000924	50.95	33.92	84.87	11.31
85	1	2013	E494997000006702	45.39	30.49	75.88	10.28
86	1	2013	E494997000006702	45.39	30.49	75.88	10.28
87	1	2013	M340001000001100	23.42	16.86	40.28	5.69
88	1	2013	E439502000011700	11.58	6.74	18.32	2.14
89	1	2013	P320002006001200	3.37	1.96	5.33	0.62
90	1	2013	E494997000006702	-45.39	-30.49	-75.88	-10.28

91	1	2012	M160000000002300	164.73	124.5	289.23	37.31
92	1	2012	B190012000004500	127.79	108.83	236.62	33.74
93	1	2012	N135002000018900	97.18	79.28	176.46	24.63
94	1	2012	E540000009004500	17.59	15.18	32.77	4.7
95	1	2012	S484300000003800	22.34	14.95	37.29	4.19
96	1	2012	R225002000000600	16.97	12.78	29.75	3.82
97	1	2012	C902000000001600	11.79	7.69	19.48	2.12
98	1	2012	S484300000003800	6.17	4.12	10.29	1.16
99	1	2012	M355000173000300	4.72	3.29	8.01	0.94
100	1	2012	S447004000000900	0.86	0.58	1.44	0.17
101	1	2011	B190012000004500	286.39	278.27	564.66	80.76
102	1	2011	M160000000002300	147.41	129.1	276.51	36.04
103	1	2011	F463002000000800	147.28	122.12	269.4	32.92
104	1	2011	B233000000002000	88.83	73.96	162.79	19.99
105	1	2011	C535300000007900	72.96	54.65	127.61	13.68
106	1	2011	C535300000007900	72.96	54.65	127.61	13.68
107	1	2011	S350000000001405	38.22	34.12	72.34	9.63
108	1	2011	R453000000002500	22.06	18.6	40.66	5.06
109	1	2011	C535300000007900	-72.96	-54.65	-127.61	-13.68
110	1	2010	B190012000004500	343.3	374.77	718.07	102.99
111	1	2010	J183901000001700	78	70.66	148.66	17.32
112	1	2010	B157006000000500	74.55	60.32	134.87	13.31
113	1	2010	C535300000007900	41.25	35.85	77.1	8.48
114	1	2010	C535300000007900	41.25	35.85	77.1	8.48
115	1	2010	S436003000002700	30.3	31.1	61.4	8.37
116	1	2010	T475002000001700	33.37	31.66	65.03	8.06
117	1	2010	M160000000002300	30.12	30	60.12	7.91
118	1	2010	V070000004000900	19.04	17.75	36.79	4.46
119	1	2010	N861301000009900	17.17	16.06	33.23	4.04
120	1	2010	B190040000004900	6.81	5.72	12.53	1.31
121	1	2010	C535300000007900	-41.25	-35.85	-77.1	-8.48
122	1	2009	B190012000004500	343.3	415.97	759.27	109.17
123	1	2009	E650000006001300	99.67	106.24	205.91	25.72
124	1	2009	L335500000000500	46.56	50.11	96.67	12.23
125	1	2009	L473500005001300	47.82	43.48	91.3	8.97
126	1	2009	B190025000001100	40.22	38.06	78.28	8.21
127	1	2009	S690000004000200	27.5	25.65	53.15	5.45
128	1	2009	V382000000006900	16.86	17.34	34.2	4.07
129	1	2009	R284600000004900	13.69	12.53	26.22	2.61
130	1	2009	S436003000002700	7.44	8.53	15.97	2.19
131	1	2009	M595500000000300	2.96	2.81	5.77	0.61
132	1	2008	M595500000000300	177.32	188.99	366.31	39.36
133	1	2008	T570002000001600	121.48	149.73	271.21	36.08
134	1	2008	A553000000002000	177.39	176.06	353.45	33.53
135	1	2008	B190012000004500	64.82	86.32	151.14	21.78
136	1	2008	C676000000015200	82.78	86.3	169.08	17.51
137	1	2008	M186000000000400	44.13	46.16	90.29	9.4

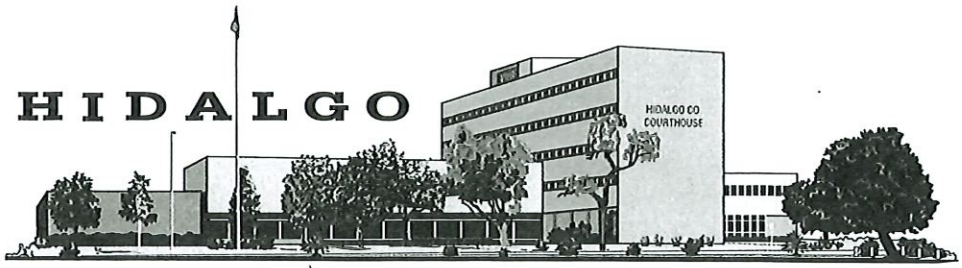
138	1	2008	L080098036000401	30.7	37.51	68.21	8.98
139	1	2008	C676000000011600	32.79	34.38	67.17	7.03
140	1	2008	A555000000000300	11.75	13.08	24.83	2.86
141	1	2008	P890006010000900	14.18	13.83	28.01	2.57
142	1	2007	T570002000001600	112.95	152.77	265.72	35.58
143	1	2007	V382000000014200	25.03	30.42	55.45	6.34
144	1	2007	M167002000001600	25.54	29.78	55.32	5.9
145	1	2007	L080098036000401	15.44	20.73	36.17	4.79
146	1	2007	A180000029000532	15.56	19.14	34.7	4.04
147	1	2007	L672500000014000	13.67	17.5	31.17	3.86
148	1	2007	H135000001001100	12.17	15.6	27.77	3.45
149	1	2007	B505000015001100	6.52	7.35	13.87	1.4
150	1	2007	A150000000000100	1.92	2.53	4.45	0.57
151	1	2006	T570002000001600	102.68	151.2	253.88	34.19
152	1	2006	C137000000001600	104.66	148.53	253.19	32.34
153	1	2006	M595500000000300	103.7	135.41	239.11	26.75
154	1	2006	P640000005001500	73.54	89.66	163.2	16.1
155	1	2006	G212000000000700	23.2	27.37	50.57	4.66
156	1	2006	I604802000004200	18.19	20.79	38.98	3.36
157	1	2006	E456000000008800	14.53	18.05	32.58	3.33
158	1	2006	M015000062000401	7.84	11.3	19.14	2.5
159	1	2006	M015000062000401	7.84	11.3	19.14	2.5
160	1	2006	D320000110000000	9.07	10.72	19.79	1.84
161	1	2006	T460002000002600	5.2	6.5	11.7	1.21
162	1	2006	S245000000001200	0.88	1.13	2.01	0.22
163	1	2006	M015000062000401	-7.84	-11.3	-19.14	-2.5
164	1	2005	T570002000001600	105.24	167.59	272.83	36.94
165	1	2005	S215000007000200	47.37	59.81	107.18	9.59
166	1	2005	H365003000001100	38.21	52.19	90.4	9.52
167	1	2005	B233000000002000	19.19	29.79	48.98	6.39
168	1	2005	T210000250001521	24.96	30.52	55.48	4.61
169	1	2005	G212000000000700	11.15	14.48	25.63	2.44
170	1	2005	W230000013000600	6.6	10.29	16.89	2.22
171	1	2005	E310000036001600	9.42	12.23	21.65	2.06
172	1	2005	E750000000001500	3.41	5.57	8.98	1.26
173	1	2005	R225001003001900	2.44	3.92	6.36	0.87
174	1	2005	C902500000001600	0.12	0.15	0.27	0.03
175	1	2004	T570002000001600	118.06	202.18	320.24	43.56
176	1	2004	C750006000012100	14.71	18.98	33.69	2.63
177	1	2004	M015000062000401	6.01	10.11	16.12	2.14
178	1	2004	M015000062000401	6.01	10.11	16.12	2.14
179	1	2004	E310000036001600	0.33	0.47	0.8	0.08
180	1	2004	M015000062000401	-6.01	-10.11	-16.12	-2.14
181	1	2003	T570002000001600	107.33	196.68	304.01	41.54
182	1	2003	L136500000010500	74.15	102.51	176.66	13.68
183	1	2003	B505000015000600	11.18	15.89	27.07	2.26
184	1	2003	B496504000032900	3.4	6.14	9.54	1.27

185	1	2003	S735000004002400	0.12	0.25	0.37	0.05
186	1	2002	S477000000040600	20.89	38.77	59.66	7.55
187	1	2002	L106904000000700	24.88	40.36	65.24	6.38
188	1	2002	G040000006000100	9.29	17.28	26.57	3.38
189	1	2002	G99500000A000400	2.38	3.97	6.35	0.66
190	1	2002	G805000000013100	2.48	4.03	6.51	0.64
191	1	2001	L136500000010500	53.14	86.23	139.37	11.72
192	1	2001	G570000001002800	12.85	26.26	39.11	5.27
193	1	2001	E850000005000200	29.73	45.36	75.09	5.26
194	1	2000	R055003000002000	7.47	13.92	21.39	2.19
195	1	2000	M687000000002600	2.29	4.2	6.49	0.63
196	1	2000	N440000000001500	-21.18	-37.58	-58.76	-5.43
197	1	1999	V089500000004800	55.9	128.71	184.61	25.41
198	1	1999	B010000003000300	15.68	31.18	46.86	4.91
199	1	1999	D290000000001300	12.52	22.32	34.84	2.76
200	1	1999	O330000024001500	3.69	7.61	11.3	1.28
201	1	1998	V089500000004800	63.95	154.91	218.86	30.22
202	1	1998	L605000000014430	60.38	143.82	204.2	27.44
203	1	1998	L136500000010500	42.85	84.95	127.8	11.76
204	1	1998	C655000004000800	20.57	45.99	66.56	7.99
205	1	1998	E140000001000600	9.09	19.47	28.56	3.15
206	1	1998	A036004000007900	6.99	13.85	20.84	1.92
207	1	1998	S165000000001600	7.24	13.98	21.22	1.82
208	1	1998	B157000000000500	5.45	10.44	15.89	1.33
209	1	1997	B157000000000500	146.07	297.37	443.44	38.34
210	1	1997	C655000004000800	15.28	36	51.28	6.21
211	1	1996	C655000004000800	79.23	196.16	275.39	33.63
212	1	1996	L605000000014430	41.71	109.38	151.09	20.46
213	1	1996	H265000002003800	59.13	131.42	190.55	18.36
214	1	1996	G230000003000500	0.96	2.12	3.08	0.3
215	1	1995	C655000004000800	75.92	197.07	272.99	33.59
216	1	1995	T570000002000400	62.4	172.18	234.58	32.2
217	1	1995	S683000000020800	22.75	53.27	76.02	7.47
218	1	1994	C655000004000800	70.48	191.41	261.89	32.46
219	12	1999	D290000000001300	0.3	0.55	0.85	0.07
220	12	1998	A036004000007900	0.3	0.62	0.92	0.09
221	1	2017	P520000006000200	36.79	9.22	46.01	6.51
222	1	2017	P520000006000200	36.53	9.46	45.99	6.47
223	1	2017	P520000006000200	-36.79	-9.22	-46.01	-6.51
224	1	2017	A180000035001102	142.87	37.63	180.5	25.29
225	1	2017	F767200000000700	49.99	13.17	63.16	8.85
226	1	2017	F767200000000700	-87.62	-22.7	-110.32	-15.51
227	1	2015	G695502000008300	11.25	5.79	17.04	2.46
228	1	2015	G695502000008300	10.74	5.62	16.36	2.35
229	1	2015	G695502000008300	-11.26	-5.78	-17.04	-2.46
230	1	2009	T537000001001100	191.93	178.33	370.26	37.71
231	1	2009	H284000000013400	1.22	1.14	2.36	0.25

232	1	2009	H284000000013400	-1.22	-1.15	-2.37	-0.25
233	1	2008	T537000001001100	194.1	203.64	397.74	41.63
234	1	2007	T537000001001100	202.58	236.85	439.43	47.1
235	1	2006	W380000515000005	37.39	52.07	89.46	11.11
236	1	2006	T537000001001100	0.47	0.6	1.07	0.12
237	1	2005	W380000515000005	230.4	348.48	578.88	72.58
238	1	2005	E540000045000300	3.74	5.84	9.58	1.26
239	1	2003	W380000515000005	228.75	400.89	629.64	80.29
240	1	2002	W380000515000005	82.4	154.29	236.69	30.41

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

March 26, 2020

Ed Wylie, Interim City Manager
City of Pharr
118 S. Cage Blvd
Pharr, TX 78577

Re: City of Pharr TIRZ No. 2 - Report No. 2017-69

Dear Mr. Wylie:

We conducted a limited scope review of the interlocal agreement between the City of Pharr, Hidalgo County, and the City of Pharr TIRZ No. 2. The objectives of the review were to determine the accuracy of the City of Pharr TIRZ No. 2 2016-2017 payment request and compliance with Section IV (B)(2), Section VII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within the Pharr TIRZ No. 2 as of January 31, 2017. 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 results of the review revealed the following:

1. A payment request was submitted in the amount of $69,416.36; however, it was determined that the payment amount should be $68,416.33 (a difference of $1,000.03) (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VII (J) of the interlocal agreement and Tax Code §311.016. According to the Pharr TIRZ No. 2, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

We will proceed to process the 2016-2017 Pharr TIRZ No. 2 payment in the amount of $68,416.33.

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

Respectfully,

Maria A. Duran B

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

Sample TIRZ Payment Calculation Worksheet

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 100,000.00
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	0.00575
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	**$ 575.00**
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	$ 100,000.00
(*Less*) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	$ 10,000.00
Captured Appraised Value	**$ 90,000.00**
Captured Appraised Value	$ 90,000.00
(*multiplied by*) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.5095/100)	0.005095
Tax Levy Due to TIRZ	**$ 458.55**
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	$ 550.00
(*divided*) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	$ 590.00
Percent Collected of Actual Levy	**93.22%**
Tax Levy Due to TIRZ	$ 458.55
(*Multiplied by*) Percent Collected of Actual Levy	93.22%
TIRZ PAYMENT AMOUNT	**$ 427.46**

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

May 14, 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 Reports* for January 2020 through March 2020

Dear Judge Morales:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2020 through March 2020 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 January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $58,256.75, $62,932.60, and $55,487.08 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 45 of 1,621 transactions during the months of January 2020 through March 2020 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 lists of adjustments for prior months were previously provided. According to staff, there is insufficient time to verify that fines, fees, and court costs are applied correctly prior to receipting a payment.

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

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

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

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

Observation No. 2:
Copies of the April 2014 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports have not been submitted since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Texas Administrative Code 171.2 requires justices of the peace to submit a summary-level court activity report and other required reports each month to the OCA. All reports are due no later than 20 days following the end of the month reported. The monthly report is designed to provide the information required by law or needed by the legislative, executive, and judicial branches of government to make decisions regarding the jurisdiction, structure, and needs of the court system.

Failure to ensure that the monthly court activity report is submitted to the Office of Court Administration may result in the inability of the legislative, executive, and judicial branches of government to make informed decisions regarding needs of the Hidalgo County court system.

Recommendation:
The continued assistance of the Information Technology Department should be requested until the problem has been resolved. Management should ensure that a properly completed court activity report is submitted to the OCA and the County Auditor's Office within 20 days after the last day of each month.

Observation No. 3:
We noted that 4 of 243 online credit card transactions during the months of January 2020 through March 2020 were receipted 4 to 24 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the transactions were not receipted timely due to an oversight.

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

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

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

Observation No. 4:
We randomly selected 10 of 95 *Scofflaw Release Forms* for the month of March 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 2 of 10 cases, 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. For 9 of 10 cases, the Case Disposition/Status section of the *Scofflaw Release Form* was not checked.
3. For 3 of 10 cases, the outstanding fine was reduced; however, 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.
4. For 2 of 10 cases, the "Motion/Order to Dismiss" form was not scanned and entered to Odyssey.
5. For 6 of 10 cases, the form was missing the Official County receipt.

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 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 above should be implemented.

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

Maria Arcilia Duran, CPA,
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: January-20

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2020-00001 through JP12-2020-00573		$ 58,256.75
LESS: COST ON DEPOSIT			0.00 -
ADD: COST ON DEPOSIT LIQUIDATED			0.00 -
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 58,256.75
Less: Total amount of remittances to County Treasurer (From Part II)			$ 58,256.75
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			$ 0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 58,256.75	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$ -	
Total Remittances Made to County Treasurer	$ 58,256.75	

PREPARED BY: June L. Cárdenas **DATE:** 2-5-20

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

JUSTICE OF THE PEACE — DATE: 2-5-20

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2.18.2020
2/24/2020

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED 01/2020

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED January-20

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 11,998.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	37.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	749.75
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	243.90
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	983.75
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	161.72 ~~321.47~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	462.80 ~~80.37~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	598.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	50.00
Special Fees				1100-341-10-062-000-0-000	241.24
Deferred Disposition		C.C.P. Art. 45.051	169.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	71.54		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	146.39
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	486.01
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	58.27
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	56.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,588.64
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	224.32
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	329.05
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	189.66 ~~401.34~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.25
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	30.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	11,316.62
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, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP ($6)	229	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,374.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,303.23
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	5,960.43
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	975.77
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,314.43
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	485.06
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.91
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	280.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,290.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	224.32
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	229	GC 51.971 (a)		1100-207-20-000-076-0-000	1,145.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1346.31 ~~4,296.31~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	30.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5557.02 ~~5,607.02~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
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/ Due to Others/ Restitutions				1100-202-00-000-008-0-000	20.00
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	84.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,800.00
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction (Court Filing $25)		LGC 118.121/118.122	5,700.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	20.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	20.00		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 58,256.75

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/18/2020 2/24/2020

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED 01/20

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended January 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMIT	CO	CVCA	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	LTF-RF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	STFC	STFS	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFDPS	Receipted Amount
Based on offense, UTFC should NOT be assessed.																																									
JP12-2020-00458	T01-2177J12	1/24/2020	7/1/2001	FAIL TO DISPLAY DRIVER'S LICENSE	17	3	-	-	62.75	15	-	-	-	5	-	0.25	2	-	-	2	-	-	-	-	-	20	-	-	5	-	-	-	-	-	-	-	-	3	50	-	185
Based on offense date, JCTF should be assessed.																																								
JP12-2020-00107	T01-2813J12	1/6/2020	9/7/2001	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 68 MPH/55 MPH	17	3	-	0.5	43	15	5	-	-	5	-	0.5	2	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	3	-	50	166
Based on offense, MVF should be assessed.																																								
JP12-2020-00038	T10-4273J12	1/3/2020	11/21/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	66	-	5	-	-	-	2	-	-	4	4	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	-	203
JP12-2020-00139	12-106690-TR	1/7/2020	5/9/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	66	-	5	-	-	-	2	-	-	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	183
TP was over assessed.																																								
JP12-2020-00567	T13-1086J12	1/31/2020	3/18/2013	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 80 MPH/70 MPH	40	3	1	-	30	-	5	-	-	-	2	-	-	4	4	4	-	0.1	-	-	-	20	0.6	5.4	-	30	-	-	25	10	-	-	12.5	3	50	-	249.6
Based on driver safety course taken, county fine should NOT be assessed; however, DD can be assessed.																																								
JP12-2020-00318	TR19-5531-J12	1/16/2020	12/11/2019	Speeding 10 percent or more above posted speed limit	40	3	1	-	15.9	-	-	5	10	-	2	-	-	4	4	2	-	0.1	-	-	-	-	0.6	5.4	-	-	2	48	-	-	1	1	-	3	-	-	148
JP12-2020-00262	TR20-0038-J12	1/13/2020	12/17/2019	Speeding 10 percent or more above posted speed limit	23.4	1.75	0.6	-	45	-	-	2.92	10	-	1.17	-	-	2.34	2.34	-	2	0.06	-	-	-	-	0.35	3.16	-	-	2	48	-	-	0.58	0.58	-	1.75	-	-	148
JP12-2020-00479	TR20-0179-J12	1/27/2020	12/25/2019	Speeding 10 percent or more above posted speed limit	4	0.3	0.1	-	63	-	-	0.5	10	-	0.2	-	-	0.4	0.4	-	2	0.1	-	-	-	-	0.06	0.54	-	-	2	48	-	-	0.1	0.1	-	0.3	-	-	132.1
Court costs were under assessed. Please assess all applicable court costs.																																								
JP12-2020-00308	TR20-0126-J12	1/15/2020	12/31/2019	Speeding 10 percent or more above posted speed limit	-	-	-	-	27.9	-	-	-	-	-	-	-	-	-	-	-	2	0.1	-	-	-	-	-	-	-	-	2	48	-	-	-	-	-	-	-	-	80

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: February-20

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2020-00574 through JP12-2020-01056		$ 62,932.60 ✓ 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)		$ 62,932.60	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		$ 62,932.60	(A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ 0.00	x4-a7

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 62,932.60 b1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$ 0.00 -	
Total Remittances Made to County Treasurer	$ 62,932.60 (A)	

PREPARED BY: Jun L. Cardenas **DATE:** 3-4-20

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

JUSTICE OF THE PEACE — DATE: 3-5-20

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 3.18.2020 JC 3/24/2020
473/23/20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED 01/2020

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED February-20

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

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

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 17,589.71
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	187.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	596.41
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	190.25
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	791.24
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	287.67
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	178.55
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	670.55
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	30.00
Special Fees				1100-341-10-062-000-0-000	148.00
Deferred Disposition		C.C.P. Art. 45.051	98.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	114.16
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	459.54
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	16.73
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	81.15
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,923.93
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	161.65
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	1,515.21
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	359.58 ~~359.59~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.16
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	26.68
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,539.89
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	80.06
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.68
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.66
Indigent Legal Services Fee-JP ($6)	103	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	618.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,127.10
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	4,208.66
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	761.92
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,016.44
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	369.61
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	13.92
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	405.75
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,030.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	161.65
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	103	GC 51.971 (a)		1100-207-20-000-076-0-000	515.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1515.16 ~~1,465.16~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	20.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	6917.26 ~~6,467.26~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
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/ Due to Others/ Restitutions				1100-202-00-000-008-0-000	47.30
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	121.72
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	2,620.00
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction (Court Filing $25)		LGC 118.121/118.122	2,550.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	20.00		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 62,932.60

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3.18.20 3/24/2020
473/23/20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED 01/20

1% X1; X2

X7

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended February 29, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CONST1-RF	DPS	DPS-RF	DPSr	DSC-RF	DSCr	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	OMNIC	OMNIS	OMNIV	SCCC	SCOF	SIFC	SJFS	STF	STFC	STFS	TFC-F	TP	TPCD	TPDC	TPDS	TPST	UTFC	WARr	Receipted Amount
Based on offense, MVF should be assessed.																																								
JP12-2020-01011	10-99022-TR	2/28/2020	1/23/2010	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 40 MPH/30 MPH	40	3	1	30	-	5	-	-	-	-	2	4	4	-	2	-	-	-	-	-	-	20	0.6	5.4	30	-	-	-	-	-	-	-	-	3	-	150
Based on offense, MVF should NOT be assessed.																																								
JP12-2020-00908	T11-1458J12	2/25/2020	4/7/2011	PASSENGER NOT SECURED BY A SAFETY BELT	40	3	1	50	-	5	-	-	-	-	2	4	4	-	2	-	0.1	-	-	-	-	20	0.6	5.4	30	-	-	-	25	-	-	-	-	3	50	245.1
Please scan the motion and order to dismiss.																																								
JP12-2020-00952	12-106092-T11-	2/26/2020	2/17/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
JP12-2020-00594	1592J12V PTA	2/3/2020	7/16/2012	VIOLATE PROMISE TO APPEAR (UNIFORM ACT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
Based on offense, STF and UTFC should NOT be assessed.																																								
JP12-2020-00970	TR18-1483-J12	2/26/2020	3/6/2018	Operate Unregistered Motor Vehicle	40	3	1	69	-	-	-	5	-	-	2	4	4	-	2	-	-	-	-	-	-	20	0.6	5.4	30	-	-	-	-	-	1	1	-	3	50	241
LTF should be assessed.																																								
JP12-2020-00598	TR18-5043-J12	2/3/2020	10/26/2018	Speeding 10 percent or more above posted speed limit	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	64
Wrong TP fee code used. Adjust it to TP-RF.																																								
JP12-2020-00742	TR19-5168-J12	2/13/2020	11/19/2019	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	-	5	-	10	2	4	4	-	2	-	0.1	-	-	-	-	-	0.6	5.4	-	2	48	-	15	-	1	1	-	3	-	147.1
JP12-2020-00601	TR19-5482-J12	2/3/2020	11/22/2019	Speeding 10 percent or more above posted speed limit	40	3	1	15	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	-	-	-	-	0.6	5.4	-	2	48	-	15	-	1	1	-	3	-	152.1
Based on offense, TFC should be assessed.																																								
JP12-2020-00674	TR20-0082-J12	2/7/2020	1/3/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	2	48	-	-	-	-	-	-	-	-	143
JP12-2020-00685	TR20-0322-J12	2/10/2020	1/3/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	5	-	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	2	48	-	-	-	-	-	-	-	-	133
JP12-2020-00689	TR20-0498-J12	2/10/2020	1/9/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	5	-	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	2	48	-	-	-	-	-	-	-	-	133
Based on driver safety course taken, county fine should NOT be assessed; however, DD can be assessed.																																								
JP12-2020-00816	TR20-0604-J12	2/20/2020	1/17/2020	Speeding 10 percent or more above posted speed limit	-	-	-	4.82	-	-	5	-	10	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	2	48	0.18	-	-	-	-	-	-	-	148
JP12-2020-00743	TR20-0631-J12	2/13/2020	1/24/2020	Speeding 10 percent or more above posted speed limit	-	-	-	4.75	-	-	5	-	10	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	2	48	0.25	-	-	-	-	-	-	-	148
TFC was under assessed. In addition, Based on driver safety course taken, county fine should NOT be assessed; however, DD can be assessed.																																								
JP12-2020-00813	TR20-0555-J12	2/19/2020	1/27/2020	Speeding 10 percent or more above posted speed limit	-	-	-	4.79	5	-	-	-	10	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	2	48	0.21	-	-	-	-	-	-	-	148

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: March-20

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2020-01057 through JP12-2020-01630		$ 55,487.08
LESS: COST ON DEPOSIT		0.00 -	
ADD: COST ON DEPOSIT LIQUIDATED		0.00 -	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 55,487.08
Less: Total amount of remittances to County Treasurer (From Part II)			$ 55,487.08
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			$ 0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 55,487.08	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$ -	
Total Remittances Made to County Treasurer	$ 55,487.08	

PREPARED BY: Jenn L. Cardenas DATE: 4-3-20

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

JUSTICE OF THE PEACE — DATE: 4-6-20

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4-9-2020

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD-JP-004 REVISED 01/2020

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED March-20

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

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-341-10-060-000-0-000	$ 14,367.14
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	62.50
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)		1100-207-20-000-003-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	549.32
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-060-000-0-000	170.37
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	720.47
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	192.45 ~~492.96~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	370.33
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	628.63
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-060-000-0-000	75.00
Deferred Disposition		C.C.P. Art. 45.051	55.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	102.91
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-060-000-0-000	447.51
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	132.60
Scofflaw Fee ($20)		TRC 502.010(e)		1100-341-10-140-049-0-000	3,304.77
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	132.64
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	1,373.35
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	216.20
Juvenile Crime and Delinquency Fund (____$.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	35.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	13,245.76
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	13.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent Legal Services Fee-JP ($6)	97	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	582.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,113.93
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	3,592.72
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	685.91
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	918.96
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	335.95
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.44
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	662.98
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	970.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	134.64
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)	97	GC 51.971 (a)		1100-207-20-000-076-0-000	485.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	MB4.52 1,384.52
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	22.48
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	4537.20 ~~5,737.20~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
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/ Due to Others/ Restitutions				1100-207-01-000-676-0-000	5.10
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	198.90
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	2,495.00
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction (Court Filing $25)		LGC 118.121/118.122	2,425.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document ($1 1st pg, .25 for each addit'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~55,487.08~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.9.2020
4/14/20

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

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended March 31, 2020

Receipt	Cause #	Offense Date	Charge Offense Description	Disp/Judgment Date	CCC	CHS	CHSJP	CO	DPS	DPSr	DSCr	IDRF	JCTF	JSF	LTF	LTF-RF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SCOF-RF	SJFC	SJFS	STF	STFC	STFS	TP	TP-RF	TPDC	TPDS	UTFC	WARr	WFCONST1	Receipted Amount
Based on offense, MVF should be assessed.																																			
JP12-2020-01359	10-100173-TR	4/29/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	03/11/2020	40	3	1	66	5	-	-	2	4	4	2	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	153
JP12-2020-01484	T10-3710J12	9/28/2010	DRIVING WHILE LICENSE INVALID	03/25/2020	40	3	1	66	5	-	-	2	4	4	2	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	50	-	203
JP12-2020-01514	T11-0023J12	12/26/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	01/24/2011	40	3	1	66	5	-	-	2	4	4	2	-	-	-	-	-	20	-	0.6	5.4	-	-	-	25	-	-	-	-	50	-	228
Based on offense, MVF should NOT be assessed.																																			
JP12-2020-01078	T11-4110J12	9/27/2011	NO SAFETY BELT	02/25/2020	40	3	1	50	5	-	-	2	4	4	2	-	0.1	4	20	6	20	-	0.6	5.4	30	-	-	-	-	-	-	3	-	-	200.1
JP12-2020-01403	12-106382-TR	3/27/2012	NO SAFETY BELT	03/16/2020	40	3	1	-	5	-	-	2	4	4	2	-	0.1	-	-	-	20	-	0.6	5.4	30	-	-	-	-	-	-	3	-	-	120.1
JP12-2020-01211	T12-2399J12	9/1/2012	NO SAFETY BELT	03/06/2020	40	3	1	-	5	-	-	2	4	4	2	-	0.1	-	-	-	20	-	0.6	5.4	30	-	-	-	-	-	-	3	50	-	170.1
LTF was over assessed. In addition, MVF should NOT be assessed.																																			
JP12-2020-01353	12-106274-TR	3/10/2012	PASSENGER NOT SECURED BY A SAFETY BELT	06/26/2012	28.99	2.17	0.73	50	3.62	-	-	1.45	2.89	2.9	7.24	-	0.08	-	-	-	20	-	0.44	3.92	21.74	-	-	18.13	-	-	-	2.18	-	50	216.48
Based on the disposition date, wrong time payment fee assessed. Should have been time payment $25.00.																																			
JP12-2020-01201	TR16-2016-J12	6/15/2016	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	04/15/2019	40	3	1	160	-	5	-	2	4	4	2	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	15	1	1	-	50	-	314
JP12-2020-01413	T06-4851J12	8/21/2006	DISREGARD STOP SIGN	07/12/2019	10.73	0.8	0.27	-	1.34	-	-	-	1.07	1.07	2	-	-	-	-	-	5.36	-	0.16	0.91	8.06	-	-	-	4.02	-	-	0.8	13.41	-	50
JP12-2020-01094	TR17-1225-J12	3/9/2017	DRIVING WHILE LICENSE INVALID	03/01/2019	-	-	-	83	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	-	100
JP12-2020-01463	TR18-1555-J12	3/13/2018	Speeding 10 percent or more above posted speed limit	03/08/2019	40	3	1	-	-	5	-	2	4	4	2	-	0.1	-	-	-	20	-	0.6	5.4	30	-	-	-	15	1	1	3	-	-	137.1
JP12-2020-01272	TR18-5832-J12	12/9/2018	No Drivers License - When Unlicensed not CDL(#)	09/26/2019	17.96	1.35	0.45	3.9	-	2.24	-	0.9	1.8	1.79	2	-	0.04	-	-	-	8.98	-	0.27	2.42	-	-	-	-	15	0.45	0.45	-	-	-	60
JP12-2020-01126	TR19-1518-J12	3/5/2019	Speeding 10 percent or more above posted speed limit	08/18/2019	40	3	1	36	-	5	-	2	4	4	2	-	0.1	-	-	-	20	-	0.6	5.4	30	-	-	-	15	1	1	3	-	-	173.1
JP12-2020-01255	TR19-3901-J12	9/1/2019	No Drivers License - When Unlicensed not CDL(#)	09/13/2019	40	3	1	50.9	-	5	-	2	4	4	2	-	0.1	-	-	-	-	20	0.6	5.4	-	-	-	-	15	1	1	-	-	-	155
JP12-2020-01248	CRNT17-0158-J12	8/10/2017	No Drivers License - When Unlicensed not CDL(#)	09/11/2017	40	3	1	50.9	-	5	-	2	4	4	2	-	0.1	-	-	-	20	-	0.6	5.4	-	-	-	-	15	1	1	-	-	-	155
Wong time payment fee code used. TP-RF should be $15.00 not $25.00.																																			
JP12-2020-01334	TR19-4366-J12	9/27/2019	Speeding 10 percent or more above posted speed limit	10/17/2019	40	3	1	-	-	5	-	2	4	4	2	-	0.1	-	-	-	-	20	0.6	5.4	-	2	48	-	25	1	1	3	-	-	167.1
Based on offense, county fine and CRF should be split 50% each.																																			
JP12-2020-01154	TR19-1062-J12	2/2/2019	SAFETY BELT,CHILD,REQUIRED TO BE SECURED BY:<17 AND NOT REQUIRED TO BE SECURED UNDER 545.412(A)		40	3	1	50	-	5	-	2	4	4	2	-	-	-	-	-	-	-	0.6	5.4	30	-	-	-	-	1	1	3	-	-	152
Based on the driver safety course fee, county fine should NOT be assessed.																																			
JP12-2020-01135	TR20-0692-J12	12/24/2019	Speeding 10 percent or more above posted speed limit	03/02/2020	22.86	1.71	0.57	30	-	2.86	10	1.14	2.29	2.29	-	2	0.1	-	-	-	-	-	0.34	3.09	-	2	48	-	-	0.57	0.57	1.71	-	-	132.1
Wrong time payment code used. Should be TP-RF.																																			
JP12-2020-01345	TR19-1731-J12	3/20/2019	Speeding 10 percent or more above posted speed limit	01/03/2020	14.02	1.05	0.35	58	-	1.75	-	0.7	1.4	1.4	-	2	0.05	-	-	-	7.01	-	0.21	1.89	10.52	-	-	15	-	0.35	0.35	1.05	-	-	117.1
JP12-2020-01305	TR19-4808-J12	11/5/2019	No Drivers License - When Unlicensed not CDL(#)	01/10/2020	40	3	1	10	-	5	-	2	4	4	2	-	0.1	-	-	-	-	-	0.6	5.4	-	-	-	15	-	1	1	-	-	-	94.1
JP12-2020-01298	TR19-5525-J12	12/10/2019	Speeding 10 percent or more above posted speed limit	01/13/2020	40	3	1	10	-	5	-	2	4	4	2	-	0.1	-	-	-	-	-	0.6	5.4	-	2	48	15	-	1	1	3	-	-	147.1
JP12-2020-01302	TR19-5163-J12	11/18/2019	Speeding 10 percent or more above posted speed limit	01/07/2020	40	3	1	10	-	5	-	2	4	4	2	-	0.1	-	-	-	-	-	0.6	5.4	-	2	48	15	-	1	1	3	-	-	147.1

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020- J.P. Pct. 1, PL. 2
Observation No. 1	We noted that 45 of 1,621 transactions during the months of January 2020 through March 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	**Complete the adjustments for the months listed in the observation above.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
Recommendation #	Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	**The OCA Reports listed above are filed with the County Auditor's Office**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

May 14, 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 January 2020 through March 2020

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 January 2020 through March 2020 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 January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $95,178.12, $86,068.36, and $105,392.89, 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 34 of 2,192 transactions during the months of January 2020 through March 2020 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 lists of adjustments for prior months 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.

Observation No. 2:
We noted that a mail log was not utilized during the months of January 2020 through March 2020 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 January 2020 through March 2020 *Monthly Reports* were submitted to the County Auditor's Office 7, 8, and 3 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 having 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.

Observation No. 4:
We noted that 8 of 151 online credit card transactions during the months of January 2020 and February 2020 were receipted 2 to 4 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the transactions were not receipted timely due to an oversight.

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

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

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

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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #'s) JP21-2020-00001 THRU JP21-2020-00777 — $ 95,178.12 ✓ X9-a.

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

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)	$ 95,178.12 X3 ✓
Less:	Total amount of remittances to County Treasurer (From Part II)	95,178.12 (A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 95,178.12 B1 ✓	
Add: Previous Month's Bond Overtransfter	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	$ 95,178.12 (A)	

PREPARED BY: MELISSA DE LA CRUZ DATE: 2/7/2020

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: ea 2.19.2020 2/24/2020
yr 2/19/20

Bobby Contreras — JUSTICE OF THE PEACE — 2/7/2020 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/2020

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 31,616.00
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	212.50
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	858.74
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	282.25
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,144.98
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	680.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	160.00
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	263.70
Deferred Disposition		C.C.P. Art. 45.051	$ 133.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 130.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	169.35
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	447.74
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	24.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,760.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	276.25
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	742.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	14,643.81
Compensation Victims Of Crime Fund (___$3,___$5,___$15,___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (___$1,___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent Legal Services Fee- JP ($6)	416	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,496.00
State Traffice Fee-Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,110.00
State Traffice Fee-Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	5,650.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,128.98
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,524.11
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	564.49
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	21.72
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	120.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	4,160.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	276.25
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	416	GC 51.971 (a)		1100-207-20-000-076-0-000	2,080.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,776.23
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	35.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	200.00
Precinct #2				1100-342-10-292-000-0-000	6,240.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	300.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	100.00
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/Due to Others/Restitution				1100-202-00-000-009-0-000	88.20
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-063-019-0-000	36.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,326.82
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	10,496.00
Small Claims/Debt Claim Fee/Landlord & Tenant Eviciton (Court Filing $25)		LGC 118.121/118.122	$ 10,400.00		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	10.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	70.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		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:		$ 95,178.12

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2.19.20 2/24/2020

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

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended January 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CMIT	CO	CVCA	DEL	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	LTF-RF	MVF	OVER	SCOF	SJFC	SJFS	STF	STFC	STFS	SV50	TPDC	TPDS	UTFC	WARr	WFCONST2	WFDA	Receipted Amount
Based on offense, SV50 should NOT be assessed.																																						
JP21-2020-00768	CR-3089-03-21	1/31/2020	8/20/2003	NO SAFETY BELT	17	3	-	0.5	25	15	53.1	5	-	-	5	-	0.5	2	4	-	2	-	-	-	20	-	-	-	-	-	25	-	-	3	50	-	-	230.1
Based on offense, MVF should be assessed. Adjust overpayment to MVF.																																						
JP21-2020-00641	CR-5103-10-21	1/27/2020	9/1/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	116	-	75.9	5	-	-	-	2	-	-	4	4	2	-	-	0.1	20	0.6	5.4	-	-	-	-	-	-	-	-	50	-	329
LTF should be assessed.																																						
JP21-2020-00137	IBC16-0156-J21	1/13/2020	1/15/2016	Issuance of a Bad Check	-	-	-	-	149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	199
Based on offense, STF and UTFC should be assessed.																																						
JP21-2020-00130	TR17-1329-J21	1/10/2020	2/14/2017	NO/DEFECTIVE LICENSE PLATE LAMP	40	3	1	-	65.9	-	46.5	-	5	-	-	2	-	-	4	4	2	-	0.1	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	201.5
Based on driver safety course taken, county fine should NOT be assessed; however, DD can be assessed.																																						
JP21-2020-00684	TR19-4322-J21	1/28/2020	7/4/2019	Speeding 10 percent or more above posted speed limit	40	3	1	-	20	-	-	-	5	10	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	30	-	-	-	1	1	3	-	-	-	132.1
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.																																						
JP21-2020-00084	TR20-0019-J21	1/8/2020	12/30/2019	DISREGARD RED LIGHT-TRAFFIC SIGNAL	9.81	0.74	0.25	-	52.9	-	-	-	1.23	10	-	0.49	-	-	0.98	0.98	-	2	0.02	-	-	0.15	1.31	-	2	48	-	0.25	0.25	0.74	-	-	-	132.1

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	JP21-2020-0778	THRU	JP21-2020-001297	$ 86,068.36 ✓
Sheriff's "D" Report	(Receipt #s)		THRU		

x4-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)	$ 86,068.36	x3
Less: Total amount of remittances to County Treasurer (From Part II)	86,068.36 (A)	✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$. 0.00	x4-a6

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 86,068.36	B ✓	
Add: Previous Month's Bond Overtransfter	0.00		
Add: HCSO Monthly "D" Collections Report	0.00		
Total Remittances Made to County Treasurer	$ 86,068.36	(A)	

PREPARED BY: ADASA TREVINO A.T DATE: 3/12/2020

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: ER 3.24.2020 3/27/2020
VA 3/25/20

Bobby Contreras 3/12/2020
JUSTICE OF THE PEACE DATE

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

COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/2020

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 32512.25 ~~32,511.25~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	362.50
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	607.72
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	197.57
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	798.29
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	660.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
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	239.00
Deferred Disposition		C.C.P. Art. 45.051	$ 99.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 140.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	118.54
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	434.47
Child Safety ($20-$25)		C.C.P. Art. 102.014 (o)		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	32.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,040.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	184.57
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	1,778.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		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	15,907.88
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, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00 ~~5.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP ($6)	165	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	990.00
State Traffice Fee-Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,320.00
State Traffice Fee-Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	5,400.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	790.29
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,066.89
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	394.14
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	13.86
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	160.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,650.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	185.57
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)	165	GC 51.971 (a)		1100-207-20-000-076-0-000	825.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1,647.86
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	40.00 ~~35.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	5950.00 ~~5,955.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	100.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	100.00
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/Due to Others/Restitution				1100-202-00-000-009-0-000	211.00 -
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-063-019-0-000	48.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,785.21
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	16,216.00 ~~4,427.00~~
Small Claims/Debt Claim Fee/Landlord & Tenant Eviciton (Court Filing $25)		LGC 118.121/118.122	$ 4,125.00		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	10.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	65.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	0.00 ~~211.00~~		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 86,068.36

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 03.24.2020
3/27/2020

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

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended February 29, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	ARREST	CCC	CHS	CHSJP	CO	CVCA	DEL	DPS	DPS-RF	DPSr	DSC-RF	DSCr	IDRF	JCPT	JCTF	JSF	LCC	LTF	LTF-RF	MVF	OMNIC	OMNIS	OMNIV	SCCC	SCOF	SJFC	SJFS	SO	STF	STFC	STFS	TFC-F	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFCONST2	Receipted Amount
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.																																												
JP21-2020-01046	CR-4251-06-21	2/21/2020	10/26/2005	ISSUANCE OF BAD CHECK	-	-	-	-	132	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133
Based on offense, MVF should NOT be assessed.																																											
JP21-2020-01190	CR-2202-11-21	2/27/2020	3/25/2011	NO SAFETY BELT	-	40	3	1	50	-	75.03	5	-	-	-	-	2	-	4	4	-	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	-	-	-	-	-	-	3	50	325.13
Based on offense, MVF should be assessed.																																											
JP21-2020-01098	CR-2751-13-21	2/25/2020	5/27/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40	3	1	66	-	45.9	5	-	-	-	-	2	-	4	4	-	2	-	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	198.9
IDRF was under assessed. In addition, TPDC should be assessed.																																											
JP21-2020-01175	CR-1933-15-21	2/27/2020	2/24/2015	EXPIRED MOTOR VEHICLE INSPECTION	-	40	3	1	55	-	52.5	-	-	-	-	-	1	-	4	4	-	2	-	-	-	-	-	-	20	0.6	5.4	5	30	-	-	-	-	-	1	-	3	-	-	227.5
LTF should be assessed.																																											
JP21-2020-00976	TR19-5376-J21	2/13/2020	8/22/2019	Speeding 10 percent or more above posted speed limit	-	-	-	-	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66
Based on offense, STFC, STFS, and UTFC should NOT be assessed.																																											
JP21-2020-00906	TR20-0237-J21	2/10/2020	12/30/2019	Operate Unregistered Motor Vehicle	-	40	3	1	69	-	-	-	-	5	-	-	2	-	4	4	-	-	2	-	-	-	-	-	-	0.6	5.4	-	-	2	48	-	-	-	1	1	-	3	-	191
Based on driver safety course taken, county fine should NOT be assessed. In addition, court costs were under assessed.																																											
JP21-2020-01104	TR20-0064-J21	2/25/2020	12/30/2019	Speeding 10 percent or more above posted speed limit	-	22.88	1.72	0.57	30	-	-	-	-	2.86	-	10	1.14	-	2.29	2.29	-	-	2	0.06	-	-	-	-	-	0.34	3.09	-	-	2	48	-	-	-	0.57	0.57	-	1.72	-	132.1
TFC-F was under assessed.																																											
JP21-2020-01226	TR20-0108-J21	2/27/2020	1/4/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	2.75	-	-	-	5	-	10	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	-	2	48	0.25	-	-	-	-	-	-	-	146
JP21-2020-00782	TR20-0265-J21	2/3/2020	1/15/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	2.83	-	-	-	5	-	10	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	-	2	48	0.17	-	-	-	-	-	-	-	146
JP21-2020-01076	TR20-0696-J21	2/24/2020	2/7/2020	Following Too Closely	-	-	-	-	2.84	-	-	-	5	-	10	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	-	2	48	0.16	-	-	-	-	-	-	-	146
JP21-2020-01024	TR20-0860-J21	2/20/2020	2/11/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	2.83	-	-	-	5	-	10	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	-	2	48	0.17	-	-	-	-	-	-	-	146
Based on offense, STFC, STFS, and TFC-F should NOT be assessed.																																											
JP21-2020-01052	TR20-0943-J21	2/24/2020	2/18/2020	Operating in Violationof OOS Order - Failure of Safety Audit	-	-	-	-	33	-	-	-	5	-	-	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	-	2	48	3	-	-	-	-	-	-	-	169
Delinquent was under assessed $5.77.																																											
JP21-2020-00947	TR18-1984-J21	2/12/2020	3/17/2018	Driving While License Invalid - DL	-	40	3	1	65.9	-	46.5	-	-	5	-	-	2	-	4	4	-	2	-	0.1	-	-	-	-	20	0.6	5.4	-	-	-	-	-	2.5	10	1	1	12.5	-	-	226.5
Arrest fee should NOT be assessed. Adjust it to Sheriff's office arrest.																																											
JP21-2020-01035	CR-1996-00-21	2/21/2020	7/22/2000	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 70 MPH/45 MPH	5	17	3	-	78	15	-	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	3	-	150.25

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	JP21-2020-01298 THRU JP21-2020-02135	$	105,392.89
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS:	COST ON DEPOSIT	0.00 -	
ADD:	COST ON DEPOSIT LIQUIDATED	0.00 -	
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 105,392.89	
	Less: Total amount of remittances to County Treasurer (From Part II)	105,392.89	(A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 0.00	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 105,392.89	B1	
Add: Previous Month's Bond Overtransfter	0.00		
Add: HCSO Monthly "D" Collections Report	0.00		
Total Remittances Made to County Treasurer	$ 105,392.89	(A)	

PREPARED BY: Ofelia Ortiz Flores DATE: 4-9-2020

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: 4.20.20 4/24/2020

Bobby Contreras 4/9/2020
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/2020

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

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	$ 29,080.78
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	400.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	807.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	263.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,068.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	50.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	27.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	804.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	100.00
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	60.00
Deferred Disposition		C.C.P. Art. 45.051	$ -		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 60.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	157.80
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	564.64
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	75.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	40.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,400.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	246.00
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	1,890.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	62.50
Juvenile Crime and Delinquency Fund (____$.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	15.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	19,061.00
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, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee- JP ($6)	411	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,466.00
State Traffice Fee-Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,730.00
State Traffice Fee-Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	5,300.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,052.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,414.20
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	520.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.60
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	200.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	4,110.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	246.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	411	GC 51.971 (a)		1100-207-20-000-076-0-000	2,055.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,080.00
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	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	35.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	3,100.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
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/Due to Others/Restitution				1100-202-00-000-009-0-000	68.70
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-063-019-0-000	60.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	10,271.67
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	10,420.00
Small Claims/Debt Claim Fee/Landlord & Tenant Eviciton (Court Filing $25)		LGC 118.121/118.122	$ 10,275.00		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	20.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	100.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 105,392.89

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.20.2020

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

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended March 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	AAr	CCC	CHS	CHSJP	CMIT	CO	CVCA	DEL	DEL-RF	DPS	DPS-RF	DPSr	DSC-RF	FA	IDRF	JCD	JCPT	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SJFC	SJFS	STF	STFC	STFS	TFC-F	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFCONST2	WFDPS	Receipted Amount
Based on offense, UTFC should NOT be assessed.																																											
JP21-2020-01384	CR-0447-02	3/3/2020	2/13/2002	FAIL TO DISPLAY DRIVER'S LICENSE	-	17	3	-	0.5	130	15	-	-	5	-	-	-	5	-	0.5	2	4	-	-	2	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	-	50	257
Based on offense, MVF should NOT be assessed.																																										
JP21-2020-01941	CR-2228-10-21	3/25/2020	4/23/2010	NO SAFETY BELT	-	40	3	1	-	50	-	66.03	-	5	-	-	-	-	2	-	-	4	4	-	2	-	0.1	-	20	0.6	5.4	30	-	-	-	-	-	-	-	-	3	50	-	286.13
Based on offense, MVF should be assessed.																																										
JP21-2020-01567	CR-0454-10-21	3/12/2020	1/21/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40	3	1	-	116	-	75.9	-	5	-	-	-	-	2	-	-	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	-	328.9
JP21-2020-01534	CR-3409-13-21	3/10/2020	5/4/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	40	3	1	-	66	-	45.9	-	5	-	-	-	-	2	-	-	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	198.9
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.																																										
JP21-2020-01425	TR19-1825-J21	3/5/2020	2/15/2019	DRIVING UNDER THE INFLUENCE BY MINOR (UNDER 21 YEARS OF AGE)(#)	-	-	-	-	-	104.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104.1
Alcohol Awareness fee should NOT be assessed. Adjust it to county fine.																																										
JP21-2020-01538	TR19-6407-J21	3/10/2020	10/14/2019	Display Expired License Plate (#)	10	40	3	1	-	52.9	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	-	-	-	0.6	5.4	-	-	-	-	2.5	10	1	1	12.5	-	-	-	156.9
JP21-2020-01537	TR19-6406-J21	3/10/2020	10/14/2019	Fail to Maintain Financial Responsibility (#)	10	40	3	1	-	175	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	-	-	-	0.6	5.4	-	-	-	-	2.5	10	1	1	12.5	-	-	-	279
JP21-2020-01536	TR19-6405-J21	3/10/2020	10/14/2019	No Drivers License - When Unlicensed not CDL(#)	10	40	3	1	-	65.9	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	0.1	-	-	0.6	5.4	-	-	-	-	2.5	10	1	1	12.5	-	-	-	170
Based on the driver safety course fee, county fine should NOT be assessed. In addition, TFC was under assessed.																																										
JP21-2020-01554	TR20-0151-J21	3/11/2020	1/5/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	2.8	-	-	-	-	5	-	10	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	2	48	0.2	-	-	-	-	-	-	-	-	146
JP21-2020-01512	TR20-0215-J21	3/9/2020	1/11/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	2.83	-	-	-	-	5	-	10	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	2	48	0.17	-	-	-	-	-	-	-	-	146
JP21-2020-01553	TR20-0758-J21	3/11/2020	2/9/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	2.88	-	-	-	-	5	-	10	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	2	48	0.12	-	-	-	-	-	-	-	-	146
JP21-2020-02104	TR20-1029-J21	3/30/2020	2/29/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	2.85	-	-	-	-	5	-	10	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	2	48	0.15	-	-	-	-	-	-	-	-	146
Delinquent was under assessed $0.06.																																										
JP21-2020-01531	TR18-7650-J21	3/10/2020	10/22/2018	Speeding 10 percent or more above posted speed limit	-	40	3	1	-	30.27	-	-	45.63	-	-	5	-	-	2	-	-	4	4	-	2	-	0.1	-	20	0.6	5.4	30	-	-	-	-	-	1	1	-	3	-	-	198
Delinquent was under assessed $0.34.																																										
JP21-2020-01465	TR19-1326-J21	3/6/2020	1/14/2019	Speeding 10 percent or more above posted speed limit	-	40	3	1	-	67.47	-	-	56.43	-	-	5	-	-	2	-	-	4	4	-	2	-	0.1	-	20	0.6	5.4	30	-	-	-	-	-	1	1	-	3	-	-	246

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020-J.P. Pct. 2, PL. 1
Observation No. 1	We noted that 34 of 2,192 transactions during the months of January 2020 through March 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed.
Recommendation #	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	**Complete the adjustments for the months listed in the observation above.**
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

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

May 14, 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 Reports* for January 2020 through March 2020

Dear Judge Muñoz:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2020 through March 2020 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 January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $137,159.17, $144,999.20, and $141,726.70, 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 46 of 2,556 transactions during the months of January 2020 through March 2020 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 lists of adjustments for prior months were 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, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

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

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

Observation No. 2:
We noted that 1 cash bond (see Exhibit B) posted on October 4, 2016 by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bond has not been forfeited due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 3:
Copies of the January 2015 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Texas Administrative Code 171.2 requires justices of the peace to submit a summary-level court activity report and other required reports each month to the OCA. All reports are due no later than 20 days following the end of the month reported. The monthly report is designed to provide the information required by law or needed by the legislative, executive, and judicial branches of government to make decisions regarding the jurisdiction, structure, and needs of the court system.

Failure to ensure that the monthly court activity report is submitted to the Office of Court Administration may result in the inability of the legislative, executive, and judicial branches of government to make informed decisions regarding the needs of the Hidalgo County court system.

Recommendation:
The continued assistance of the Information Technology Department should be requested until the problem has been resolved. Management should ensure that properly completed court activity report is submitted to the OCA and the County Auditor's Office within 20 days after the last day of each month.

Observation No. 4:
We noted that collections for 29 of 40 days for January 2020 and February 2020 were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, collections were not deposited timely due to having 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. A person should be designated to take the deposit to the bank regardless of the workload.

Observation No. 5:
We randomly selected 9 of 89 *Scofflaw Release Forms* for the month of March 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 1 of 9 cases, the official county receipt was not attached to the *Scofflaw Release Form*.
2. For 1 of 9 cases, the *Scofflaw Release Form* was not scanned and entered into 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 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 above should be implemented.

Please provide written management responses for the observations noted above and action plans for observations 1 through 3 using the attached Action Plan Forms by May 20, 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 Reports*, Exhibit A, Exhibit B, and Action Plan Forms

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-~~00001-2020~~ 2020-00001 THRU JP22-~~00847-2020~~ 2020-00847 $ ~~137,360.67~~ 137,159.17 ✓

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) $ ~~137,360.67~~ 137,159.17 x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~137,360.67~~ 137,509.17 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (350.00) x1-a7

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~137,360.67~~ 137,159.17 B1 ✓	
Add: Previous Month's Bond Overtransfer Oct 2016	50.00 Ex.B ✓	
Add: HCSO Monthly "D" Collections Report July 2016	300.00 ~~$0.00~~ x4-c ✓	
Total Remittances Made to the County Treasurer	$ ~~137,360.67~~ 137,509.17 (A)	

PREPARED BY: [signature] DATE: 2-4-20

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 2.25.2020 2/25/20

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

[signature] JUSTICE OF THE PEACE 2-4-20 DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 01/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					38532.81
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~42,729.36~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	300.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES: Expunction fee			1100-341	10-060-015-0-000	100.00
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1315.79 ~~1,318.79~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	436.59 ~~437.59~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1754.38 ~~1,758.38~~
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	982.00 ~~984.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	1,464.16
Deferred Disposition		C.C.P. Art. 45.051	1,425.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	38.46		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	261.95 ~~262.55~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	841.79
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	24.00
Scofflaw Fee ($20)		TRC 502.010(e)		1100-341-10-140-049-0-000	2520.00 ~~2,540.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	435.59 ~~426.59~~
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES: Local consolidated court costs			1100-223	30-000-035-0-000	741.57
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	0.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	21004.95 ~~760.87~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)	N	CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	298	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,788.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1950.00 ~~43,028.38~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1746.39 ~~1,750.39~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2355.63 ~~2,361.03~~
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	871.20 ~~873.20~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	32.75 ~~92.85~~
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	120.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,980.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	427.59 ~~428.59~~
Texas Home Visiting Program Contribution ($5)	N	HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	298	GC 51.971 (a)		1100-207-20-000-076-0-000	1,490.00
ARREST /WARRANT FEES: STATE State traffic fee ($50)		C.C.P. Art. 102.011	1100-207	20-000-039-0-000	11078.28
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2262.99
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	-
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	40.00 ~~35.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	26,775.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	45.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-064-019-0-000	36.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4608.81 ~~4,665.51~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,640.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	7,450.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	155.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	66.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~137,360.67~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2.25.2020
2/27/20
2/24/2020

137,159.17

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

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended January 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CRF	CSS	DEL	DEL-RF	DPS	DPS-RF	DPSr	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MISC	MVF	SAF-RF	SCCC	SCOF	SJFC	SJFS	SO	STF	STFC	STFS	SVS0	TFC-F	TPDC	TPDS	TPWFr	UTFC	WFPREC 22	Receipted Amount
Based on offense, MVF should be assessed.																																								
JP22-2020-00678	CR5111-10-2	1/27/2020	9/5/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	90.9	-	5	-	-	2	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	393.9
JP22-2020-00076	CR1191-11-2	1/6/2020	2/21/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	90.9	-	5	-	-	2	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	393.9
JP22-2020-00568	CR5653-11-2	1/23/2020	10/23/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	90.9	-	5	-	-	2	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	393.9
JP22-2020-00259	CR5408-12-2	1/13/2020	10/27/2012	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
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. In addition, DEL was under assessed $0.01.																																							
JP22-2020-00145	CR2362-11-2	1/7/2020	4/25/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	-	-	-	166.06	-	-	-	55.8	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	241.86
TPDC and TPDS should be split $1.00 each.																																								
JP22-2020-00014	CR0546-14-2	1/2/2020	1/21/2014	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
Based on offense date, CSS should NOT be assessed.																																								
JP22-2020-00765	CR3685-14-2	1/30/2020	10/1/2014	UNRESTRAINED CHILD	40	3	1	12.5	-	0.15	-	-	-	-	-	2	4	4	-	2	-	-	0.1	-	-	20	0.6	5.4	5	30	-	-	12.5	-	1	1	-	3	-	147.25
Based on offense date, STF should NOT be assessed.																																								
JP22-2020-00147	TR19-7823-J22	1/7/2020	9/1/2019	Speeding 10 percent or more above posted speed limit	40	3	1	57	-	-	-	-	-	-	5	2	4	4	-	2	-	-	0.1	-	-	-	0.6	5.4	-	30	2	48	-	-	1	1	-	3	-	209.1
Based on offense, CHS, CHSJP, DPSr, IDRF, JCTF, JSF, LTF, SJFC, and SJFS should be assessed.																																								
JP22-2020-00327	TR20-0009-J22	1/15/2020	12/22/2019	No Drivers License - When Unlicensed not CDL(#)	40	-	-	65.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	108
Based on offense, county fine and CRF should be split 50% each.																																								
JP22-2020-00029	TR19-9386-J22	1/2/2020	10/26/2019	SAFETY BELT,CHILD,REQUIRED TO BE SECURED BY:<17 AND NOT REQUIRED TO BE SECURED UNDER	40	3	1	50	-	-	-	-	-	-	5	2	4	4	-	2	-	-	-	-	-	-	0.6	5.4	-	-	2	48	-	-	1	1	-	3	-	172
Based on offense, CHS, CHSJP, DPSr, IDRF, JCTF, JSF, LTF, SJFC, SJFS, and UTFC should be assessed.																																								
JP22-2020-00356	TR20-0001-J22	1/16/2020	12/27/2019	Speeding 10 percent or more above posted speed limit	40	-	-	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	2	48	-	-	1	1	-	-	-	137.1
JP22-2020-00313	TR20-0002-J22	1/14/2020	12/30/2019	Speeding 10 percent or more above posted speed limit	40	-	-	216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	2	48	-	-	1	1	-	-	-	308.1
JP22-2020-00341	TR20-0011-J22	1/15/2020	12/31/2019	Speeding 10 percent or more above posted speed limit	40	-	-	45.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	2	48	-	-	1	1	-	-	-	137.11
JP22-2020-00278	TR20-0012-J22	1/13/2020	12/31/2019	Speeding 10 percent or more above posted speed limit	40	-	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	2	48	-	-	1	1	-	-	-	143.1
Based on offense, TFC should be assessed.																																								
JP22-2020-00511	TR20-0328-J22	1/22/2020	1/5/2020	Safety Seat SYS, Child pass, Child<8 Unless Taller than 4 ft. 9 in. Not Secured	-	-	-	12.5	12.5	-	-	-	-	5	-	-	-	-	14	-	2	-	-	-	62	-	-	-	-	-	2	48	-	-	-	-	-	-	-	158
MISC should NOT be assessed.																																								
JP22-2020-00056	CR5290-01-2	1/3/2020	12/11/2001	FAILURE OR REFUSAL TO VACCINATE DOG/CAT	17	3	-	-	-	-	-	-	-	-	-	-	4	-	-	2	-	5	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	3	-	77
SAF should NOT be assessed. Please adjust it to TPW arrest.																																								
JP22-2020-00659	CRNT20-0005-J22	1/24/2020	1/5/2020	Nongame: unlawfully possess bird parts	-	-	-	16.2	-	-	-	-	-	-	-	-	-	-	14	-	2	-	-	5	62	-	-	-	-	-	-	-	-	-	-	-	91.8	-	-	191

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

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

Exhibit B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2020-00848 THRU JP22-2020-01680 $ 144,999.20 ✓ 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) $ 144,999.20 x3 ✓

145,349.20 (A) ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~145,019.20~~ (350.00) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(20.00)~~ x4-a ✓1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~145,019.20~~	144999.20 B1 ✓	
Add: Previous Month's Bond Overtransfer Oct 2016	50.00	Ex.B ✓	
Add: HCSO Monthly "D" Collections Report July 2016	300.00 ~~$0.00~~	x4-c ✓	
	145349.20 (A)	✓	
Total Remittances Made to the County Treasurer	$ ~~145,019.20~~	✓1	

PREPARED BY: [signature] DATE: 3-3-20

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Lea 3.20.2020 4F 3/24/20 3/25/2020

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

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

[signature] 3-3-20
JUSTICE OF THE PEACE DATE

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

COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/20

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20 PBC

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					40854.95
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~41,054.95~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	550.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	91.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	900.27
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	292.09
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,192.36
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	996.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	1,132.11
Deferred Disposition		C.C.P. Art. 45.051	1,088.80		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	43.31		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	175.25
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	798.27 ~~432.27~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	115.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	40.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,700.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	271.09
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
Local Consolidated Court Cost ($14)		LGC 134.103		1100-227-30-000-035-0-000	2,777.68
STATE COURT COSTS AND FEES: Expunction fee			1100-341-10-060-015-0-000		800.00
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	24309.83 ~~24,669.83~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	284	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,704.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,310.00
State Traffic Fee- Subtitle C ($50) (Sept.1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	10,074.84
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,168.35
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,571.29
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	578.18
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.91
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	200.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,840.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	270.09
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)	284	GC 51.971 (a)		1100-207-20-000-076-0-000	1,420.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,212.49
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	65.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	26,675.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	15.00
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	70.00
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/ Due to Others/ 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	60.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	7,816.65
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,245.00
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviciton Court Filing $25)		LGC 118.121/118.122	7,100.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	105.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 144,999.20

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Ju 3.20.2020 DC 3/25/2020
473/24/20

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

COUNTY AUDITOR'S FORM: AD -JP-004 REVISED 01/20

X1 X1 X1 X1 X1 X10 X1 X1 X2 X3

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended February 29, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	DD-F	DEL	DEL-RF	DPS	DPS-RF	DPSr	DSC-RF	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	OMNIC	OMNIS	OMNIV	SCCC	SCOF	SCOF-RF	SJFC	SJFS	SO	STF	STFC	STFS	TFC-F	TPDC	TPDS	UTFC	WFPREC2 2	Receipted Amount
Based on offense, MVF should NOT be assessed.																																								
JP22-2020-01661	CR0470-11-2	2/28/2020	1/2/2011	NO SAFETY BELT	40	3	1	50	-	75.03	-	5	-	-	-	2	4	4	-	2	-	0.1	4	20	6	-	20	-	0.6	5.4	-	30	-	-	-	-	-	3	50	325.13
JP22-2020-01405	CR2992-11-2	2/24/2020	5/24/2011	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	152.9	-	105.9	-	-	-	-	-	2	4	4	-	2	-	0.1	4	20	6	-	20	-	0.6	5.4	5	30	-	-	-	-	-	3	50	458.9
JP22-2020-01654	CR4006-11-2	2/28/2020	7/21/2011	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	152.9	-	105.9	-	-	-	-	-	2	4	4	-	2	-	0.1	4	20	6	-	20	-	0.6	5.4	5	30	-	-	-	-	-	3	50	458.9
JP22-2020-01200	CR1342-12-2	2/14/2020	3/8/2012	NO SAFETY BELT	40	3	1	50	-	60.03	-	5	-	-	-	2	4	4	-	2	-	0.1	4	20	6	-	20	-	0.6	5.4	-	30	-	-	-	-	-	3	-	260.13
Based on offense, MVF should be assessed.																																							
JP22-2020-00866	CR2625-12-2	2/3/2020	5/24/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	99.9	-	5	-	-	-	2	4	4	-	2	-	-	4	20	6	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	50	432.9
JP22-2020-01525	CR2628-12-2	2/26/2020	5/24/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	-	45.9	-	5	-	-	-	2	4	4	-	2	-	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	198.9
Based on offense date, STF should NOT be assessed.																																							
JP22-2020-00868	TR19-7884-J22	2/3/2020	9/2/2019	USE OF VISION REDUCING MATTER ON WINDOWS - GLASS COATING MATERIAL	40	3	1	52.9	-	-	-	-	-	5	-	2	4	4	-	2	-	0.1	-	-	-	-	20	-	0.6	5.4	-	30	2	48	-	1	1	3	-	225
JP22-2020-01128	TR19-7947-J22	2/13/2020	9/3/2019	DISREGARD RED LIGHT-TRAFFIC SIGNAL	40	3	1	52.9	-	-	-	-	-	5	-	2	4	4	-	2	-	0.1	-	-	-	-	-	20	0.6	5.4	-	30	2	48	-	1	1	3	-	225
Based on offense date, CHS, CHSJP, DPSr, IDRF, JCTF, JSF, LTF, SJFC, SJFS, and UTFC should be assessed.																																							
JP22-2020-00854	TR20-0014-J22	2/3/2020	12/18/2019	Passed Stationary Emergency Vehicle	40	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	-	-	-	-	2	48	-	1	1	-	-	292.1
JP22-2020-01388	TR20-0008-J22	2/24/2020	12/30/2019	Ride, Not Secured by Safety Belt - Driver	40	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	48	-	1	1	-	-	142
JP22-2020-01387	TR20-0007-J22	2/24/2020	12/30/2019	Speeding 10 percent or more above posted speed limit	40	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	-	-	-	-	2	48	-	1	1	-	-	167.1
Based on offense, TFC-F should be assessed.																																							
JP22-2020-00890	TR20-0646-J22	2/4/2020	1/22/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	84	-	-	-	5	-	-	-	-	-	14	-	2	-	-	-	-	62	-	-	-	-	-	-	2	48	-	-	-	-	-	217
JP22-2020-01032	TR20-0900-J22	2/10/2020	1/26/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	-	-	4.26	-	8.52	-	-	-	11.92	-	2	-	-	-	-	52.81	-	-	-	-	-	-	1.7	40.89	-	-	-	-	-	122.1
JP22-2020-01281	TR20-0885-J22	2/19/2020	1/31/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	-	-	4.26	-	8.52	-	-	-	11.92	-	2	-	-	-	-	52.81	-	-	-	-	-	-	1.7	40.89	-	-	-	-	-	122.1
JP22-2020-01201	TR20-1047-J22	2/14/2020	2/7/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	-	-	4.26	-	8.52	-	-	-	11.92	-	2	-	-	-	-	52.81	-	-	-	-	-	-	1.7	40.89	-	-	-	-	-	122.1
Delinquent was over assessed $15.21.																																							
JP22-2020-01287	TR18-2420-J22	2/19/2020	3/28/2018	Driving While License Invalid - DL	40	3	1	-	-	-	46.5	-	-	5	-	2	4	4	-	2	-	0.1	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	1	1	-	-	135.6
Delinquent was over assessed $11.77.																																							
JP22-2020-01286	TR18-2419-J22	2/19/2020	3/28/2018	Speeding 10 percent or more above posted speed limit	40	3	1	-	-	-	51.93	-	-	5	-	2	4	4	-	2	-	0.1	-	-	-	-	20	-	0.6	5.4	-	30	-	-	-	1	1	3	-	174.03

Exhibit A

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

PBC

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2020-01681 THRU JP22-2020-02433 $ 141,726.70 x9-a1

LESS: COST ON DEPOSIT 0.00 - x7

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - x7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 141,726.70 x3

142076.70 (A)

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~135,741.31~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~5,985.39~~ (350.00) x4-a10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~135,741.31~~ 141,726.70 B1	
Add: Previous Month's Bond Overtransfer Oct 2016	50.00	
Add: HCSO Monthly "D" Collections Report July 2016	300.00 ~~$0.00~~	
	142076.70 (A)	
Total Remittances Made to the County Treasurer	$ ~~135,741.31~~	

PREPARED BY: DATE: 4.2.20

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ca 4.22.2020

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

JUSTICE OF THE PEACE 4.2.20
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 15TH (10TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/20

v2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-064-000-0-000	$ 43,676.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	212.50 ~~25.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-007-0-000	308.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	915.00
Courthouse Security Fund JP ($1)		C C P Art 102.017		1245-341-10-064-000-0-000	297.00
Justice Court Technology Fund ($4)		C C P Art 102.0173		1242-341-10-060-000-0-000	1,220.00
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art 102 072		1100-341-10-060-003-0-000	1,038.00
Motor Vehicle Adm. Fee ($10-$20) (Motorcycle) Fee for Exp DL; Exp Imp Corr; Exp 35 Reg)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	140.00
Special Fees				1100-341-10-064-000-0-000	1,067.74
Deferred Disposition		C C P. Art 45.051	1,034.80		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45.0511(f)	32.94		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	178.20
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	271.00 ~~433.00~~
Child Safety ($20-$25)		C C P Art. 102 014 (e)		1100-341-10-060-011-0-000	125.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	8.00
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	5,240.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-341-10-060-013-0-000	274.00
Truancy Court Cost ($50)		Fam Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
Local Consolidated Court Cost ($14)		LGC 134 103		1100-227-30-000-035-0-000	2,988.98
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 415.002		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	2.00
Comprehensive Rehabilitation Fund ($5)		C.C.P Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	35344.93 ~~25,693.93~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art 102 075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	189	Govt Code Sec 101 141(2) (B)		1100-207-20-000-004-0-000	1,134.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,450.00
State Traffic Fee- Subtitle C ($50) (Sept 1, 2019 fwd)		TRC Sec 542 4031		1100-207-20-000-079-0-000	7,424.95
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-053-0-000	1,188.00
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,601.80
Birth Certificate Fee ($1.89)	-	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	592.00
Moving Violation Fee ($0 10)		C C P Art 102.022/GC		1100-207-20-000-061-0-000	19.90
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~487.50~~
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	40.00
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	1,890.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art 102.015		1100-207-20-000-073-0-000	274.00
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	189	GC 51 971 (a)		1100-207-20-000-076-0-000	945.00
ARREST /WARRANT FEES: STATE		C C P Art 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2,607.50
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	10.00
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	40.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	18690.00 ~~18,705.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
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/ Due to Others/ 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	12.00
Delinquent Fee		C C P Art 103 0031(b)		1100-202-00-000-004-0-000	12,801.45
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4860.00 ~~4,845.00~~
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction Court Filing $25)		LGC 118 121/118 122	4,725.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118 123 (c)	120.00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addit' pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045(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:		$ 141,726.70

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.22.20

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

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended March 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	DEL	DPS	DPS-RF	DPSr	DSC-RF	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SCOF-RF	SJFC	SJFS	SO	STF	STFC	STFS	TPDC	TPDS	UTFC	WFP REC22	Receipted Amount
Based on offense, MVF should be assessed.																																		
JP22-2020-01948	CR3093-10-2	3/6/2020	6/6/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	5	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	50	393.9
JP22-2020-02019	CR2137-12-2	3/10/2020	4/30/2012	DRIVING WHILE LICENSE INVALID	40	3	1	66	45.9	5	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	198.9
JP22-2020-02331	CR4837-12-2	3/20/2020	9/4/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	5	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	50	393.9
JP22-2020-02274	CR5616-12-2	3/18/2020	11/24/2012	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	5	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	50	393.9
JP22-2020-02214	CR2308-13-2	3/16/2020	4/19/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	45.9	5	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	198.9
JP22-2020-01921	CR3286-13-2	3/6/2020	6/11/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	45.9	5	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	198.9
Based on offense, MVF should NOT be assessed.																																		
JP22-2020-02213	CR2307-13-2	3/16/2020	4/19/2013	NO SAFETY BELT	40	3	1	50	51.03	5	-	-	-	2	4	4	-	2	-	0.10	-	20	-	0.6	5.4	-	30	-	-	-	-	3	-	221.13
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. In addition, DEL was under assessed $0.01.																																		
JP22-2020-01986	TR19-1009-J22	3/9/2020	1/12/2019	Ride, Not Secured by Safety Belt - Driver	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
JP22-2020-01989	TR19-1712-J22	3/9/2020	1/26/2019	Ride, Not Secured by Safety Belt - Driver	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
Based on offense date, STF should NOT be assessed.																																		
JP22-2020-02187	TR19-7906-J22	3/16/2020	9/3/2019	Speeding 10 percent or more	40	3	1	54	-	-	-	5	-	2	4	4	-	2	-	0.1	-	-	20	0.6	5.4	-	30	2	48	1	1	3	-	226.1
Driver safety course fee was over assessed.																																		
JP22-2020-01888	TR20-1394-J22	3/5/2020	2/22/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	3.98	-	15.9	-	-	-	11.14	-	2	-	49.31	-	-	-	-	-	-	1.59	38.18	-	-	-	-	122.1
Delinquent was under assessed $0.12.																																		
JP22-2020-01755	CR5564-09-2	3/2/2020	10/1/2009	NO LIABILITY INSURANCE	40	3	1	275.5	123.6	-	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	5	-	-	-	-	-	-	50	536.1

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020 JP Pct. 2, PL. 2
Observation No. 1	We noted that 46 of 2,556 transactions during the months of January 2020 through March 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed.
Recommendation No. 1	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the pending adjustments for the receipts that contained errors in the allocation of fines, fees, and court costs. In addition, staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020 JP Pct. 2, PL. 2
Observation No. 3	We noted that 1 cash bond (see 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.
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**

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020 JP Pct. 2, PL. 2
Observation No. 2	Copies of the January 2015 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
Recommendation No. 2	The continued assistance of the Information Technology Department should be requested until the problem has been resolved. Management should ensure that properly completed court activity report is submitted to the OCA and the County Auditor's Office within 20 days after the last day of each month.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

May 14, 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 Reports* for January 2020 through March 2020

Dear Judge Garza:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2020 through March 2020 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 January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $116,947.92, $109,803.75, and $156,993.27, 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 53 of 2,894 transactions during the months of January 2020 through March 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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

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

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

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

Observation No. 2:
Copies of the January 2015 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors.

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

Texas Administrative Code 171.2 requires justices of the peace to submit a summary-level court activity report and other required reports each month to the OCA. All reports are due no later than 20 days following the end of the month reported. The monthly report is designed to provide the information required by law or needed by the legislative, executive, and judicial branches of government to make decisions regarding the jurisdiction, structure, and needs of the court system.

Failure to ensure that the monthly court activity report is submitted to the Office of Court Administration may result in the inability of the legislative, executive, and judicial branches of government to make informed decisions regarding the needs of the Hidalgo County court system.

Recommendation:
The continued assistance of the Information Technology Department should be requested until the problem has been resolved. Management should ensure that a properly completed court activity report is submitted to the OCA and the County Auditor's Office within 20 days after the last day of each month.

Observation No. 3:
We noted that collections for 7 of 21 days in January 2020 were deposited at the bank 2 to 3 days after collections were receipted. According to the Court Coordinator, collections were not deposited timely due to having 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. A person should be designated to take the deposit to the bank regardless of the workload.

Observation No. 4:
We noted that the January 2020 and February 2020 *Monthly Reports* were submitted to the County Auditor's Office 6 and 19 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 having 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.

Observation No. 5:
We noted that 51 of 710 online credit card transactions during the months of January 2020 through March 2020 were receipted 2 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the transactions were not receipted timely due to limited staff, oversight, and problems login in to the online portal.

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.

Observation No. 6:
We randomly selected 15 of 144 *Scofflaw Release Forms* for the month of March 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 1 of 15 cases, a bond for the outstanding balance was not posted by the defendant requesting a pre-trial hearing; however, the *Scofflaw Release Form* was signed and sealed by the authorized representative of the court.
2. For 3 of 15 cases, the official County Receipt was not attached to the *Scofflaw Release Form*.
3. For 2 of 15 cases, the outstanding fine was reduced; however, 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.
4. For 3 of 15 cases, the *Scofflaw Release Forms* were signed and sealed before the "Motion/Order to Dismiss" forms were signed.

According to the Court Coordinator, the procedures were not properly completed due to an oversight. In addition, the "Motion/Order to Dismiss" forms were not signed since the Assistant District Attorney had not returned the forms.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form*. Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The following procedures should be implemented:

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

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 May 20, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

PBC

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

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2020-00001 THRU JP31-2020-00872 $ 116,947.92 ✓
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) $ 116,947.92 X3

Less: Total amount of remittances to County Treasurer (From Part II) $ 116,947.92 (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (0.00)

X4-a10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 116,947.92 B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 116,947.92 (A)	

X4

PREPARED BY: Debra Gonzalez DATE PREPARED: 2/10/2020 16:23

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 2.20.2020 / 2/21/2020
UB 2/21/20

JUSTICE OF THE PEACE 2-11-2020 DATE

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

COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 1/20

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

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

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

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	$ 35,043.26
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	234.27
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	1,433.47
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	477.83
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,911.29
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	188.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	252.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,038.82
Motor Vehicle Adm. Fee ($10-$20) (Omnibase Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-065-000-0-000	848.45
Deferred Disposition		C.C.P. Art. 45.051	735.82		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	112.63		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	286.40
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	864.07
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,249.52
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	463.41 ~~463.41~~
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	560.00 ~~560.00~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	235.00
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	21,590.07
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	309	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,854.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,250.79
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	10,550.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,907.30
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,580.27
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 (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	953.66
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	37.37
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,090.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	463.41
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	309	GC 51.971 (a)		1100-207-20-000-076-0-000	1,545.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	2,439.14
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	135.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	200.00
Precinct #2				1100-342-10-292-000-0-000	100.00
Precinct #3				1100-342-10-293-000-0-000	5,650.61
Precinct #4				1100-342-10-294-000-0-000	100.00
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	10.00
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/Due to Others/Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,124.26
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,771.75
Small Claims/Debt Claim Fee/Landlord & Tenant Eviciton (Court Filing $25)		LGC 118.121/118.122	7,725.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	1.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.20
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	80.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 116,947.92

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2.20.20 2/21/20 2/24/2020

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

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended January 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CSFSZ-F	DEL	DEL-RF	DPS	DPS-RF	DPSr	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SJFC	SJFS	SOr	STF	STFC	STFS	TFC-F	TP	TP-RF	TPDC	TPDS	UTFC	Receipted Amount
Based on offense, MVF should NOT be assessed.																																			
JP31-2020-00321	CR10-00506-J31	1/9/2020	1/13/2010	NO SAFETY BELT	40	3	1	50	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	-	-	-	3	170.1
JP31-2020-00842	CR11-06440-J31	1/31/2020	12/6/2011	NO SAFETY BELT	40	3	1	50	-	51.03	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	-	-	-	3	221.13
Based on offense, MVF should be assessed.																																			
JP31-2020-00117	CR11-05507-J31	1/3/2020	10/10/2011	DRIVING WHILE LICENSE INVALID	40	3	1	66	-	45.9	-	5	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	198.9
JP31-2020-00399	CR11-06196-J31	1/13/2020	11/23/2011	DRIVING WHILE LICENSE INVALID	40	3	1	66	-	45.9	-	5	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	198.9
Time payment was under assessed. In addition, delinquent was under assessed $0.21.																																			
JP31-2020-00648	TR18-14146-J31	1/23/2020	10/20/2018	DRIVING UNDER THE INFLUENCE BY MINOR (UNDER 21 YEARS OF AGE)(#)	40	3	1	300.92	-	117.48	-	-	-	5	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	2.5	-	1	1	-	510
Based on offense, STFC and STFS should NOT be assessed.																																			
JP31-2020-00702	CRNT19-0364-J31	1/24/2020	10/15/2019	Public Intoxication	40	3	1	98	-	-	-	-	-	-	2	4	4	-	2	-	-	-	-	0.6	5.4	5	-	2	48	-	-	-	1	1	-	217
JP31-2020-00332	CRNT20-0001-J31	1/9/2020	12/21/2019	Public Intoxication	40	3	1	48	-	-	-	-	-	-	2	4	4	-	-	2	-	-	-	0.6	5.4	5	-	2	48	-	-	-	1	1	-	167
Court costs over assessed.																																			
JP31-2020-00826	TR19-9477-J31	1/31/2020	10/30/2019	Equipment Violation	80	6	3	-	-	-	-	-	-	10	4	8	8	-	2	2	0.3	-	-	1.5	16.2	-	-	4	96	-	-	-	-	-	9	250
Based on offense, MVF, STFC, STFS, and UTFC should NOT be assessed.																																			
JP31-2020-00605	TR19-9605-J31	1/22/2020	11/6/2019	GARBAGE REFUSE AND OTHER WASTE CONDITIONS	40	3	1	-	-	-	-	-	-	5	2	4	4	-	2	-	0.1	-	-	0.6	5.4	-	-	2	48	-	-	15	1	1	3.00	137.1
Based on offense, CSFSZ should NOT be assessed.																																			
JP31-2020-00862	TR20-0395-J31	1/31/2020	1/6/2020	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	-	-	200	25	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	3	-	-	-	-	-	361
Delinquent was under assessed $9.00.																																			
JP31-2020-00343	CRNT17-0244-J31	1/9/2020	4/14/2017	Failure/Refuse to Restrain Dog/Cat	40	3	1	39	-	-	26.7	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	1	1	-	154.7
Delinquent was over assessed $2.52.																																			
JP31-2020-00342	CRNT17-0245-J31	1/9/2020	4/14/2017	Failure-Refuse to Vaccinate Dog or Cat	40	3	1	27.48	-	-	38.22	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	1	1	-	154.7
Delinquent was under assessed $8.40.																																			
JP31-2020-00340	CRNT17-0368-J31	1/9/2020	6/7/2017	Failure-Refuse to Vaccinate Dog or Cat	40	3	1	38.4	-	-	27.3	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	1	1	-	154.7
Based on the disposition date, time payment was under assessed.																																			
JP31-2020-00540	TR19-8273-J31	1/17/2020	9/20/2019	Fail to Maintain Financial Responsibility (#)	40	3	1	180	-	-	-	-	-	-	2	4	4	-	2	-	-	-	-	0.6	5.4	5	-	-	-	-	-	15	1	1	-	264

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20
PBC February

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

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2020-00873 THRU JP31-2020-~~00901~~ 01653 $ 109,803.75 ✓ X9-a1

LESS: COST ON DEPOSIT 0.00 - X7✓

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - X2✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 109,803.75 X3✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 109,803.75 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~109,803.75~~ (0.00) X4-a1✓4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	109,803.75 B1	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	$ 109,803.75 (A)	

PREPARED BY: Debra Gonzalez DATE PREPARED: 3/24/2020 14:55

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: Ra3.25.2020
3/25/20

3/27/2020

JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 1/20

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20 PBC February

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

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 31,103.51
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	474.30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	412.50
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	926.80
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	307.94
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,235.72
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	172.86
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	98.22
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	946.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	100.00
Special Fees				1100-341-10-065-000-0-000	712.30
Deferred Disposition		C.C.P. Art. 45.051	642.30		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	70.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	184.76
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	717.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (a)		1100-341-10-060-011-0-000	200.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,801.73
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	299.94
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	2,268.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	216.08
Juvenile Crime and Delinquency Fund (____$.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	22,401.36
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	271	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,626.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,010.00
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	8,800.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,235.74
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,662.85
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	615.85
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	22.20
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,710.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	299.94
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)	271	GC 51.971 (a)		1100-207-20-000-076-0-000	1,355.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	2,180.43
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	15.00 -
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	135.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	100.00
Precinct #3				1100-342-10-293-000-0-000	5,204.32
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	100.00
District Attorney Fees				1100-341-10-060-007-0-000	150.00
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	-
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/Due to Others/Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	8,044.65
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6858.75 6,897.75
Small Claims/Debt Claim Fee/Landlord & Tenant Eviciton (Court Filing $25)		LGC 118.121/118.122	6,775.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	0.00 ~~15.00~~		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	100.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	6.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	69.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	6.00
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:		$ 109,803.75

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: on 3.25.2020
4/3/25/20
3/27/2020

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

COUNTY AUDITOR'S FORM: AD-JP-004 REVISED 01/2020

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended February 29, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CRF	CSFSZ-F	DD-F	DEL	DEL-RF	DPS	DPS-RF	DPSr	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SCOF-RF	SJFC	SJFS	SO	SO-RF	SOr	STF	STFC	STFS	TFC-F	TP	TP-RF	TPDS	TPST	UTFC	WFPREC31	Receipted Amount
Based on offense, MVF should be assessed.																																									
JP31-2020-01534	CR12-0604-J31	2/26/2020	1/10/2012	DRIVING WHILE LICENSE INVALID	40	3	1	66	-	-	-	45.9	-	5	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	198.9
Based on offense, STF and UTFC should NOT be assessed.																																								
JP31-2020-00887	TR16-5219-J31	2/3/2020	5/7/2016	Operate Unregistered Motor Vehicle	40	3	1	100	-	-	-	66.6	-	-	-	5	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	30	-	-	-	-	-	1	-	3	-	288.6
Based on deferred disposition fee, CRF should NOT be assessed.																																								
JP31-2020-01321	TR19-8521-J31	2/20/2020	9/22/2019	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	-	-	20	0.6	5.4	-	-	-	-	2	48	-	-	-	1	-	3	-	167.1
JP31-2020-01075	TR20-0967-J31	2/10/2020	1/15/2020	Safety Belt, Child <17, Required to be Secured by In Pass VEH	-	-	-	-	50	-	50	-	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	-	5	-	-	2	48	3	-	-	-	-	-	-	236
TP $15.00 should be adjusted to TP-RF.																																								
JP31-2020-00989	TR19-9587-J31	2/5/2020	10/31/2019	Speeding 10 percent or more above posted speed limit	40	3	1	39	-	-	-	-	-	-	-	5	2	4	4	-	2	-	0.1	-	-	-	0.6	5.4	-	-	-	-	2	48	-	2.5	-	1	12.5	3	-	176.1
JP31-2020-01105	TR19-10441-J31	2/10/2020	11/19/2019	Speeding 10 percent or more above posted speed limit	40	3	1	30	-	-	-	-	-	-	-	5	2	4	4	-	2	-	0.1	-	-	-	0.6	5.4	-	-	-	-	2	48	-	2.5	-	1	12.5	3	-	167.1
JP31-2020-01126	TR19-10269-J31	2/10/2020	11/24/2019	Speeding 10 percent or more above posted speed limit	40	3	1	36	-	-	-	-	-	-	-	5	2	4	4	-	2	-	0.1	-	-	-	0.6	5.4	-	-	-	-	2	48	-	2.5	-	1	12.5	3	-	173.1
JP31-2020-01127	TR19-10465-J31	2/10/2020	11/30/2019	Fail to Maintain Financial Responsibility (#)	40	3	1	160	-	-	-	-	-	-	-	5	2	4	4	-	2	-	-	-	-	-	0.6	5.4	-	-	-	-	-	-	-	2.5	-	1	12.5	-	-	244
JP31-2020-01578	TR20-0137-J31	2/27/2020	12/31/2019	Speeding 10 percent or more above posted speed limit	40	3	1	30	-	-	-	-	-	-	-	5	2	4	4	-	-	2	0.1	-	-	-	0.6	5.4	-	-	-	-	2	48	-	2.5	-	1	12.5	3	-	167.1
JP31-2020-01034	TR18-14373-J31	2/7/2020	10/20/2018	Fail to Maintain Financial Responsibility (#)	40	3	1	179.23	-	-	-	84.97	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	5	-	-	-	-	2.5	-	1	12.5	-	-	368.2
Based on offense, STFC, STFS, and TFC-F should NOT be assessed.																																								
JP31-2020-01113	TR20-0243-J31	2/10/2020	1/4/2020	GARBAGE REFUSE AND OTHER WASTE CONDITIONS	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	136
JP31-2020-01361	TR20-0871-J31	2/21/2020	1/26/2020	GARBAGE REFUSE AND OTHER WASTE CONDITIONS	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	136
JP31-2020-01166	TR20-0924-J31	2/11/2020	1/27/2020	GARBAGE REFUSE AND OTHER WASTE CONDITIONS	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	136
Based on offense, TFC-F should be assessed.																																								
JP31-2020-01302	TR20-0244-J31	2/19/2020	1/4/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	2	48	-	-	-	-	-	-	-	133
Based on offense, CO and CRF should be split 50% each.																																								
JP31-2020-01230	TR20-0431-J31	2/13/2020	1/12/2020	Safety Belt, Child <17, Required to be Secured by In Pass VEH	-	-	-	-	50	-	-	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	186
Based on offense, CSFSZ-F should NOT be assessed.																																								
JP31-2020-01222	TR20-0696-J31	2/13/2020	1/21/2020	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	-	-	200	-	25	-	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	361
JP31-2020-01082	TR20-0961-J31	2/10/2020	1/29/2020	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	-	-	-	-	-	25	-	-	-	-	5	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	161
Delinquent was under assessed $6.88.																																								
JP31-2020-00900	CR13-4417-J31	2/3/2020	10/1/2013	DISPLAY EXPIRED LICENSE PLATES	40	3	1	29.8	-	-	-	-	41.1	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	-	50	207.9
Delinquent was under assessed $6.65.																																								
JP31-2020-00901	CR13-4418-J31	2/3/2020	10/1/2013	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	28.8	-	-	-	-	41.13	-	-	-	2	4	4	-	2	-	0.1	-	20	-	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	-	50	207.03
Delinquent was under assessed $1.92.																																								
JP31-2020-00899	CR13-4416-J31	2/3/2020	10/1/2013	NO LIABILITY INSURANCE	40	3	1	50	-	-	-	-	53.6	-	-	-	2	4	4	-	2	-	-	-	20	-	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	-	50	240.6
Delinquent was over assessed $3.55.																																								
JP31-2020-00881	TR16-1324-J31	2/3/2020	2/9/2016	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	45.91	-	-	-	-	45.09	-	-	5	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	1	-	-	-	180
Delinquent was under assessed $21.06.																																								
JP31-2020-00883	TR17-13394-J31	2/3/2020	7/13/2017	Speeding 10 percent or more above posted speed limit	40	3	1	91.27	-	-	-	-	36.63	-	-	5	2	4	4	-	2	-	0.1	-	20	-	0.6	5.4	-	-	-	30	-	-	-	-	-	1	-	3	-	250
Delinquent was over assessed $0.16.																																								
JP31-2020-00884	TR17-21250-J31	2/3/2020	11/2/2017	Fail to Maintain Financial Responsibility (#)	40	3	1	49.3	-	-	-	-	41.7	-	-	5	2	4	4	-	2	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	1	-	-	-	180
TP-RF was over assessed. Adjust $25.00 to TP.																																								
JP31-2020-01047	TR19-8273-J31		9/20/2019	Fail to Maintain Financial Responsibility (#)	40	3	1	170	-	-	-	-	-	-	-	-	2	4	4	-	2	-	-	-	-	-	0.6	5.4	-	-	5	-	-	-	-	-	25	1	-	-	-	264
Adjust TP and TPST to TP-RF.																																								
JP31-2020-01048	TR19-9952-J31	2/7/2020	11/11/2019	SPEEDING - SCHOOL ZONE	40	3	1	150	-	-	-	-	-	-	-	5	2	4	4	-	2	-	0.1	-	-	-	0.6	5.4	-	-	-	-	2	48	-	2.5	-	1	12.5	3	-	312.1

Exhibit A

RECEIVED BY
COUNTY AUDITOR

2020 APR -4 AM 1:59

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

PBC

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

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP31-2020-01654	THRU	JP31-2020-02734	$ 156,993.27

LESS: COST ON DEPOSIT	0.00 -	
ADD: COST ON DEPOSIT LIQUIDATED	0.00 -	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 156,993.27	
	156993.27	
Less: Total amount of remittances to County Treasurer (From Part II)	$ -	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~156,993.27~~ 0.00	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	156,993.27	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
	156,993.27	
Total Remittances Made to County Treasurer	$ -	

PREPARED BY: Debra Gonzalez DATE PREPARED: 4/1/2020 15:54

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: on 4.21.2020 4/21/2020

JUSTICE OF THE PEACE 4-2-2020 DATE

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

COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 1/20

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

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

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

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	$ 49,703.36
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	396.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	362.50
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	1,242.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	413.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,656.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	233.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	358.25
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,312.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	140.00
Special Fees				1100-341-10-065-000-0-000	806.50
Deferred Disposition		C.C.P. Art. 45.051	746.50		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	60.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	248.10
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	915.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	200.00
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	6,580.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	391.00
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	3,346.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	291.25
Juvenile Crime and Delinquency Fund (____$.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	31,378.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	355	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,130.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,750.00
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	9,350.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,656.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,230.20
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	828.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	27.80
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,550.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	397.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	355	GC 51.971 (a)		1100-207-20-000-076-0-000	1,775.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	3,020.00
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	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	200.00
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	4,505.00
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	100.00
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	-
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/Due to Others/Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-065-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	14,389.21
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,939.00
Small Claims/Debt Claim Fee/Landlord & Tenant Eviciton (Court Filing $25)		LGC 118.121/118.122	8,875.00		
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)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	2.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	141.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	13.00
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: ea 4.21.2020

4/21/2020

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 156,993.27

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD-JP-004 REVISED 01/2020

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended March 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	Disp/Judgment Date	CCC	CHS	CHSJP	CO	CSFSZ	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	LTF-RF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	STFC	STFS	SV50	TP	TP-RF	TPDC	TPDS	TPST	UTFC	WARr	WFCONST3	Receipted Amount
Based on offense, MVF should NOT be assessed.																																					
JP31-2020-02039	CR10-01092-J31	3/11/2020	2/2/2010	NO SAFETY BELT	03/11/2020	40	3	1	50	-	66.03	5	-	2	4	4	2	-	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	-	-	-	3	-	50	286.13
Based on offense, MVF should be assessed.																																					
JP31-2020-02381	CR10-01688-J31	3/19/2020	2/25/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	03/19/2020	40	3	1	66	-	60.9	5	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	50	263.9
JP31-2020-02076	CR11-05086-J31	3/11/2020	9/16/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	03/11/2020	40	3	1	66	-	45.9	5	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198.9
TPDC and TPDS should be split $1.00 each.																																					
JP31-2020-01865	CR14-0687-J31	3/4/2020	1/28/2014	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 65 MPH/55 MPH	03/04/2020	40	3	1	30	-	45.63	5	-	2	4	4	2	-	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	-	2	-	3	-	-	197.73
JP31-2020-02141	CR14-1074-J31	3/12/2020	3/4/2014	FAIL TO PROVIDE PROOF OF FINANCIAL RESPONSIBILITY	03/12/2020	40	3	1	175	-	79.2	5	-	2	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	343.2
JP31-2020-02139	CR14-1075-J31	3/12/2020	3/4/2014	SAFETY SEAT CHILD PASS, CHILD <8	03/12/2020	40	3	1	12.5	-	44.13	5	-	2	4	4	2	-	0.1	20	0.6	5.4	-	-	30	-	-	12.5	-	-	-	2	-	3	-	-	191.23
TP-RF was over assessed. Adjust it to TP.																																					
JP31-2020-02670	TR17-19357-J31	3/30/2020	10/8/2017	Speeding 10 percent or more above posted speed limit	11/01/2017	40	3	1	56	-	60.93	-	5	2	4	4	2	-	0.1	20	0.6	5.4	-	-	30	-	-	-	-	25	1	1	-	3	-	-	264.03
JP31-2020-02669	TR18-1048-J31	3/30/2020	1/12/2018	FAIL TO YIELD AT STOP INTERSECTION	05/29/2019	40	3	1	27.9	-	-	-	5	2	4	4	2	-	0.1	20	0.6	5.4	-	-	30	-	-	-	-	25	1	1	-	3	50	-	225
JP31-2020-02725	TR19-3505-J31	3/31/2020	3/24/2019	Driving While License Invalid - DL	05/03/2019	40	3	1	40.9	-	-	-	5	2	4	4	2	-	0.1	-	0.6	5.4	-	-	-	-	-	-	-	25	1	1	-	-	-	-	135
Based on offense, STF and UTFC should NOT be assessed.																																					
JP31-2020-02681	TR18-11632-J31	3/31/2020	8/9/2018	Operate Unregistered Motor Vehicle	03/31/2020	40	3	1	69	-	57.3	-	-	2	4	4	2	-	-	20	0.6	5.4	-	5	30	-	-	-	-	-	1	1	-	3	-	-	248.3
Based on offense, CSFSZ should NOT be assessed.																																					
JP31-2020-01797	TR19-7180-J31	3/3/2020	7/21/2019	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	03/03/2020	40	3	1	200	25	-	-	5	2	4	4	2	-	0.1	20	0.6	5.4	-	-	30	-	-	-	-	-	1	1	-	3	-	-	347.1
Based on disposition date, TP should NOT be assessed. Adjust it to TP-RF.																																					
JP31-2020-02422	TR19-11048-J31	3/20/2020	12/23/2019	Fail to Maintain Financial Responsibility (#)	01/21/2020	40	3	1	175	-	-	-	5	2	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	-	2.5	-	1	1	12.5	-	-	-	259
Based on offense, STFS and STFC should NOT be assessed.																																					
JP31-2020-02456	CRNT20-0004-J31	3/23/2020	12/28/2019	Public Intoxication	03/23/2020	40	3	1	48	-	-	-	-	2	4	4	-	2	-	-	0.6	5.4	-	5	-	2	48	-	-	-	1	1	-	-	-	-	167
Delinquent was under assessed $0.03.																																					
JP31-2020-02688	CR14-5753-J31	3/31/2020	11/15/2014	NO DRIVER'S LICENSE (WHEN UNLICENSED)	03/31/2020	40	3	1	66.15	-	46.53	-	-	2	4	4	2	-	0.1	20	0.6	5.4	5	-	-	-	-	-	-	-	1	1	-	-	-	-	201.78

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020- JP Pct. 3, Pl. 1
Observation No. 1	We noted that 53 of 2,894 transactions during the months of January 2020 through March 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed.
Recommendation No. 1	Management should ensure that the pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the 6 receipts that contained errors in the allocation of fines, fees, and court costs. In addition, staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020-JP Pct. 3, Pl. 1
Observation No. 2	Copies of the January 2015 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
Recommendation #	Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

COUNTY of HIDALGO

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

May 14, 2020

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 Reports* for January 2020 through March 2020

Dear Judge Espinoza:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2020 through March 2020 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 January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $182,985.42, $192,707.46, and $186,916.46, 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 144 of 4,059 transactions during the months of January 2020 through March 2020 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 lists of adjustments for prior months were 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:
Copies of the February 2013, September 2013, May 2014, and September 2014 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted

to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports have not been submitted to the OCA since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Texas Administrative Code 171.2 requires justices of the peace to submit a summary-level court activity report and other required reports each month to the Office of Court Administration (OCA). All reports are due no later than 20 days following the end of the month reported. The monthly report is designed to provide the information required by law or needed by the legislative, executive, and judicial branches of government to make decisions regarding the jurisdiction, structure, and needs of the court system.

Failure to ensure that the monthly court activity report is submitted to the Office of Court Administration may result in the inability of the legislative, executive, and judicial branches of government to make informed decisions regarding the needs of the Hidalgo County court system.

Recommendation:
The continued assistance of the Information Technology Department should be requested until the problem has been resolved. Management should ensure that a properly completed court activity report is submitted to the OCA and the County Auditor's Office within 20 days after the last day of each month.

Observation No. 3:
We noted that a $400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014. According to staff, they will contact the County Clerk's Office to resolve the issue.

A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. Pursuant to Code of Criminal Procedure §44.16, if the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 4:
We noted that 5 cash bonds (see Exhibit B) posted September 2015 through March 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Justice of the Peace staff, the bonds have not been forfeited due to complications encountered with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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

Observation No. 5:
We noted that a mail log was not utilized during the months of January 2020 through March 2020 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 regardless if the mail is opened by the Justice of the Peace. 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 13 of 134 *Scofflaw Release Forms* for the month of March 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 7 of 13 cases, the *Scofflaw Release Forms* were not scanned and entered in Odyssey.
2. For 1 of 13 cases, the *Scofflaw Release Form* was not filled out and was not signed and sealed by the authorized representative of the court after the issuance of the official County receipt.
3. For 1 of 13 cases, the Case Disposition/Status section of the *Scofflaw Release Form* was not checked.

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 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 above should be implemented.

Please provide written management responses to the observations noted above and action plans for observations 1 through 4 using the attached Action Plan Forms by May 20, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copies of *Monthly Reports*, Exhibits A and B, and Action Plan Forms

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

PBC

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

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2020-00001 THRU JP41-2020-01497 — $ 182,985.42

LESS: COST ON DEPOSIT	0.00 -	
ADD: COST ON DEPOSIT LIQUIDATED	0.00 -	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 182,985.42	
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~182,985.42~~ 184,053.42	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~0.00~~ (1068.00)	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 182,985.42	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00 Ex. B	
Add: HCSO Monthly "D" Collections Report	0.00	
	184,053.42	
Total Remittances Made to County Treasurer	$ ~~182,985.42~~	(A)

PREPARED BY: Alma Ruiz DATE: 2/5/2020

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: 2.21.2020 2/21/2020
YT 210500

JUSTICE OF THE PEACE — DATE: 2-5-20

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 49,985.38
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	35.70
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	580.08
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	250.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	0.00 ~~5,081.66~~
LOCAL COURT COSTS AND FEES: Expunction fee			1100-341-10-060-015-0-000		100.00
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,140.22
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	710.43
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,853.62
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	18.30 ~~76.30~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	149.58 ~~19.08~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,710.72
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	220.00
Special Fees				1100-341-10-067-000-0-000	1,911.21
Deferred Disposition		C.C.P. Art. 45.051	1,688.45		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	222.76		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	426.26
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1041.65 ~~948.42~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	275.66
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,560.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	671.43
STATE COURT COSTS AND FEES: Local consolidated court cost			1100-227-50-000-035-0-000		1147.43
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	22.88 ~~95.38~~
Juvenile Crime and Delinquency Fund (____$.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	0.00 ~~03.23~~
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	33657.68 ~~376.02~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	549	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	3,294.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2819.37 ~~16,200.20~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2841.62 ~~3,841.62~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,828.13
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 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,412.79
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	54.61
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.15)
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	5,490.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	671.43
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	549	GC 51.971 (a)		1100-207-20-000-076-0-000	2,745.00
ARREST /WARRANT FEES: STATE State traffic fee (50)		~~C.C.P. Art. 102.015~~	1100-207-20-000-039-0-000		13380.91
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	3,645.08
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	120.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	700.00
Precinct #3				1100-342-10-293-000-0-000	100.00
Precinct #4				1100-342-10-294-000-0-000	16,370.00
Precinct #5				1100-342-10-295-000-0-000	200.00
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	12.96
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	170.30
Due to Others				1100-202-00-000-013-0-000	0.00 ~~100.00~~
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-067-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	8,739.35
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	13,906.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	13,725.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	120.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	31.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
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	0.00 ~~1,147.47~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 182,985.42

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2.21.20

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

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 08/18

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended January 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CONST4	CONST4-RF	CRF	CSFSZ-F	DEL	DPS	DPS-RF	DPSr	DSC-RF	DSCr	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SJFC	SJFS	SO-RF	SOr	STF	STFC	STFS	TFC-F	TP-RF	TPDC	TPDS	UTFC	WARr	WFPREC 41	Receipted Amount
Based on offense, MVF should NOT be assessed.																																									
JP41-2020-00233	E11-01-610	1/6/2020	1/3/2011	NO SAFETY BELT	40	3	1	50	-	-	-	-	66.03	5	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50	286.13
Based on offense, MVF should be assessed.																																								
JP41-2020-01497	E12-03-505	1/31/2020	2/18/2012	DRIVING WHILE LICENSE INVALID	40	3	1	166	-	-	-	-	90.9	5	-	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	393.9
Based on the disposition date, time payment was under assessed.																																								
JP41-2020-00059	TR17-0952-J41	1/2/2020	2/11/2017	DRIVING WHILE LICENSE INVALID	-	-	-	55	-	-	-	-	28.2	-	-	-	-	-	-	-	-	-	4	-	-	-	20	-	-	-	-	-	-	-	-	15	-	-	-	-	122.2
JP41-2020-00573	TR19-11160-J41	1/10/2020	8/5/2019	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	-	-	-	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	89
JP41-2020-00141	TR19-13113-J41	1/3/2020	10/8/2019	No Drivers License - When Unlicensed not CDL(#)	-	-	-	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	60
JP41-2020-00333	TR19-14346-J41	1/7/2020	11/11/2019	Ride, Not Secured by Safety Belt - Driver	12	0.9	0.3	50	-	-	-	-	-	-	-	1.5	-	-	0.6	1.2	1.2	-	2	-	-	-	-	0.18	1.62	-	-	-	0.6	14.4	-	15	0.3	0.3	0.9	-	-	103
LTF should be assessed.																																								
JP41-2020-00576	TR19-3927-J41	1/10/2020	2/26/2019	Speeding 10 percent or more above posted speed limit	-	-	-	84.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	104.9
Based on offense, CO and CRF should be split 50% each.																																								
JP41-2020-00635	TR19-4866-J41	1/13/2020	3/7/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	13.4	-	-	12.5	-	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	30	-	-	-	-	1	1	3	-	-	148
JP41-2020-00934	TR19-10406-J41	1/17/2020	7/26/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	2.9	-	-	-	-	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	30	-	-	-	-	1	1	3	-	-	125
JP41-2020-00781	TR19-15341-J41	1/15/2020	11/27/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	10.4	-	-	12.5	-	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	-	0.6	5.4	-	-	-	2	48	-	-	1	1	3	-	-	145
JP41-2020-01358	TR20-0199-J41	1/29/2020	12/30/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	-	-	-	2.9	-	-	-	-	5	-	-	2	4	4	-	-	2	0.1	-	-	0.6	5.4	-	-	-	2	48	-	-	1	1	3	-	-	125
JP41-2020-01407	TR20-0306-J41	1/30/2020	1/3/2020	Safety Belt, Child <17, Required to be Secured by In Pass VEH	-	-	-	34	-	-	50	-	-	-	5	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	220
JP41-2020-00901	TR20-0145-J41	1/17/2020	12/25/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	5.4	-	-	12.5	-	-	-	-	5	-	-	2	4	4	-	-	2	0.1	-	-	0.6	5.4	-	-	-	2	48	-	-	1	1	3	-	-	140
Based on offense, MVF, STFC, STFS, and UTFC should NOT be assessed.																																								
JP41-2020-00968	TR19-15321-J41	1/21/2020	11/28/2019	Operate Unregistered Motorcycle	40	3	1	2.9	-	-	-	-	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	-	0.6	5.4	-	-	-	2	48	-	-	1	1	3	-	-	125
Court costs were under assessed. In addition, based on the driver safety course, county fine should NOT be assessed; however, DD can be assessed.																																								
JP41-2020-00900	TR20-0215-J41	1/17/2020	12/17/2019	Speeding 10 percent or more above posted speed limit	10.96	0.82	0.27	50.9	-	-	-	-	-	-	-	1.37	-	10	0.55	1.1	1.1	-	-	2	0.03	-	-	0.16	1.48	-	-	-	2	48	-	-	0.27	0.27	0.82	-	-	132.1
JP41-2020-01178	TR20-0175-J41	1/24/2020	12/25/2019	CHANGE LANE WHEN UNSAFE	17.75	1.33	0.44	52.9	-	-	-	-	-	-	-	2.22	-	10	0.89	1.77	1.78	-	-	2	0.04	-	-	0.27	2.4	-	-	-	2	48	-	-	0.44	0.44	1.33	-	-	146
JP41-2020-00983	TR20-0137-J41	1/21/2020	12/26/2019	CHANGE LANE WHEN UNSAFE	9.81	0.74	0.25	52.9	-	-	-	-	-	-	-	1.23	-	10	0.49	0.98	0.98	-	-	2	0.02	-	-	0.15	1.31	-	-	-	2	48	-	-	0.25	0.25	0.74	-	-	132.1
Court costs were under 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.																																								
JP41-2020-00704	TR20-0138-J41	1/14/2020	12/26/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	25.75	1.93	0.64	12.5	-	-	12.5	-	-	-	-	3.22	-	10	1.29	2.57	2.57	-	-	2	0.06	-	-	0.39	3.47	-	-	-	2	48	-	-	0.64	0.64	1.93	-	-	132.1
JP41-2020-00871	TR20-0269-J41	1/17/2020	12/27/2019	Safety Belt, Child <17, Required to be Secured by In Pass VEH	-	-	-	35	-	-	35	-	-	-	-	-	-	10	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	2	48	-	-	-	-	-	-	-	132
Court costs were under assessed.																																								
JP41-2020-01363	TR20-0222-J41	1/29/2020	12/31/2019	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	48	-	-	-	-	-	-	-	50
Based on offense date, CHS, CHSJP, DPSr, IDRF, JCTF, JSF, LTF, SJFC, SJFS, and UTFC should be assessed.																																								
JP41-2020-00113	TR20-0004-J41	1/2/2020	12/30/2019	Speeding 10 percent or more above posted speed limit	40	-	-	83.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-	-	-	-	-	-	2	48	-	-	1	1	-	-	-	176
Court costs should be prorated. In addition, based on offense, TFC should be assessed.																																								
JP41-2020-00675	TR20-0618-J41	1/13/2020	1/2/2020	Speeding 10 percent or more above posted speed limit	-	-	-	-	-	-	-	-	-	-	1.79	-	3.59	-	-	-	-	14	-	0.72	-	62	-	-	-	-	-	-	2	48	-	-	-	-	-	-	-	132.1
Based on offense, TFC should be assessed.																																								
JP41-2020-00929	TR20-0528-J41	1/17/2020	1/3/2020	Disregard Red Light - Traffic Signal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	5	-	-	2	48	-	-	-	-	-	-	-	133
TFC was under assessed.																																								
JP41-2020-00541	TR20-0535-J41	1/9/2020	1/8/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.85	-	5	-	-	-	-	-	-	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.15	-	-	-	-	-	-	146
JP41-2020-01401	TR20-1250-J41	1/30/2020	1/23/2020	SPEEDING - SCHOOL ZONE	-	-	-	2.25	-	-	-	0.66	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.08	-	-	-	-	-	-	146

Exhibit A

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended January 31, 2020

| | | |

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

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

EXHIBIT B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20

PBC

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

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) ~~JP41-2020-01544~~ JP41-2020-01498 THRU ~~JP41-2018-01325.~~ JP41-2020-02697		$ 192,707.46 ✓ 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)		$ 192,707.46 x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~192,707.46~~ 193,775.46 (A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		(1,068.00) ~~0.00~~ x4-a 18 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 192,707.46 B1 ✓	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00 Ex.B ✓	
Add: HCSO Monthly "D" Collections Report	0.00	
	193,775.46 (A)	
Total Remittances Made to County Treasurer	$ ~~192,707.46~~	

PREPARED BY: Anna Ruiz DATE: 3/5/20

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 3.19.2020 3/24/2020
LA 3/23/20

JUSTICE OF THE PEACE — DATE 3/5/20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/20

x8

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 59,958.45
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	311.95
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	562.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,524.05
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	503.01
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,032.06
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	23.60 ~~95.60~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	26.90 ~~8.90~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,778.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	200.00
Special Fees				1100-341-10-067-000-0-000	1,825.70
Deferred Disposition		C.C.P. Art. 45.051	1,645.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	180.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	301.19
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,011.58
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
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	6,840.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	466.01
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	4,598.37
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	34.50 ~~44.50~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	40,725.03
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	246	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,476.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,795.60
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	11,652.44
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,008.05
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,702.92
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	996.05
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	35.45
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,460.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	466.01
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)	246	GC 51.971 (a)		1100-207-20-000-076-0-000	1,230.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,857.56
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		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	155.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	200.00
Precinct #2				1100-342-10-292-000-0-000	900.00
Precinct #3				1100-342-10-293-000-0-000	700.00
Precinct #4				1100-342-10-294-000-0-000	17,080.00
Precinct #5				1100-342-10-295-000-0-000	400.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	12.04
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/ Due to Others/ Restitution				1100-202-00-000-013-0-000	151.00
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	13,142.69
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,353.25
Small Claims/Debt Claim /Landlord & Tent Eviciton (Court Filing $25)		LGC 118.121/118.122	6,125.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	110.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	75.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	23.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	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 addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	23.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	2.00
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:	$ 192,707.46

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3.19.2020
3/23/20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED 01/20

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended February 29, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CONST4	CONST4-RF	CRF	DD-F	DEL	DEL-RF	DPS	DPS-RF	DPSr	DSC-RF	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SJFC	SJFS	SO-RF	SOr	STF	STFC	STFS	TFC-F	TPDC	TPDS	TPW-RF	TPWFr	UTFC	WARr	WFPREC41	Receipted Amount
Based on offense, MVF should be assessed.																																										
JP41-2020-02170	E10-03-1112	2/20/2020	3/20/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	-	-	90.9	-	5	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	393.9
JP41-2020-02525	E10-09-700	2/27/2020	9/4/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	-	-	90.9	-	5	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	393.9
JP41-2020-02673	E11-01-629	2/28/2020	1/3/2011	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
Based on offense, MVF should NOT be assessed.																																									
JP41-2020-01666	E12-01-639	2/5/2020	1/7/2012	EXPIRED MOTOR VEHICLE 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, CRF and MVF should NOT be assessed.																																									
JP41-2020-02373	TR19-15244-J41	2/26/2020	12/6/2019	SAFETY BELT,REQUIRED:>=15 RIDING IN A PASS VEH WITHOUT BEING SECURED BY	40	3	1	12.5	-	-	12.50	-	-	-	-	-	5	-	2	4	4	-	2	-	0.1	-	-	0.6	5.4	-	-	-	2	48	-	1	1	-	-	3	-	-	147.1
Based on offense date, CHS, CHSJP, DPSr, IDRF, JCTF, JSF, SJFC, and SJFS should be assessed.																																									
JP41-2020-01999	TR20-0045-J41	2/14/2020	12/16/2019	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	244
JP41-2020-02000	TR20-0044-J41	2/14/2020	12/16/2019	No Drivers License - When Unlicensed not CDL(#)	40	-	-	90.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	0.1	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	135
TFC-F was under assessed.																																									
JP41-2020-01606	TR20-0452-J41	2/4/2020	1/2/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.82	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.18	-	-	-	-	-	-	-	146
JP41-2020-02281	TR20-0556-J41	2/24/2020	1/7/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.82	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.18	-	-	-	-	-	-	-	146
JP41-2020-01753	TR20-0703-J41	2/7/2020	1/8/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.79	-	5	-	-	-	-	-	-	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.21	-	-	-	-	-	-	-	146
JP41-2020-01548	TR20-0848-J41	2/3/2020	1/15/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.77	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.23	-	-	-	-	-	-	-	146
JP41-2020-02126	TR20-1203-J41	2/19/2020	1/21/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.75	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.25	-	-	-	-	-	-	-	146
JP41-2020-01647	TR20-1127-J41	2/5/2020	1/23/2020	Disregard Stop Sign(#)	-	-	-	2.84	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.16	-	-	-	-	-	-	-	146
JP41-2020-01766	TR20-1325-J41	2/7/2020	1/24/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.85	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.15	-	-	-	-	-	-	-	146
JP41-2020-02128	TR20-1222-J41	2/19/2020	1/25/2020	Passed Stationary Emergency Vehicle	-	-	-	2.96	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.04	-	-	-	-	-	-	-	146
JP41-2020-02268	TR20-1215-J41	2/24/2020	1/25/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.77	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.23	-	-	-	-	-	-	-	146
JP41-2020-01663	TR20-1366-J41	2/5/2020	1/28/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.85	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.15	-	-	-	-	-	-	-	146
JP41-2020-02047	TR20-1354-J41	2/18/2020	1/29/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.84	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.16	-	-	-	-	-	-	-	146
JP41-2020-02078	TR20-1494-J41	2/18/2020	1/31/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.84	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.16	-	-	-	-	-	-	-	146
JP41-2020-02585	TR20-1877-J41	2/28/2020	2/3/2020	Drove Wrong Way in Designated Lane	-	-	-	2.84	-	-	-	-	-	-	-	-	-	10	-	-	-	14	-	2	-	62	-	-	-	5	-	-	2	48	0.16	-	-	-	-	-	-	-	146
JP41-2020-02019	TR20-1880-J41	2/18/2020	2/4/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.73	-	-	-	-	-	-	-	-	-	10	-	-	-	14	-	2	-	62	-	-	-	5	-	-	2	48	0.27	-	-	-	-	-	-	-	146
JP41-2020-02609	TR20-1675-J41	2/28/2020	2/6/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.77	-	-	-	-	-	-	-	5	-	10	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	0.23	-	-	-	-	-	-	-	146
JP41-2020-02230	TR20-1882-J41	2/21/2020	2/8/2020	Drive Wrong Way on One-Way Roadway	-	-	-	2.84	-	-	-	-	-	-	-	-	-	10	-	-	-	14	-	2	-	62	-	-	-	5	-	-	2	48	0.16	-	-	-	-	-	-	-	146
Based on offense, CO and CRF should be split 50% each.																																									
JP41-2020-01887	TR20-0304-J41	2/11/2020	1/3/2020	Safety Belt, Child <17, Required to be Secured by in Pass VEH	-	-	-	-	-	-	12	-	-	-	-	5	-	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	3	-	-	-	-	-	-	-	148
Based on deferred disposition fee, CRF should NOT be assessed.																																									
JP41-2020-01528	TR20-0471-J41	2/3/2020	1/5/2020	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	-	-	-	-	-	-	12.5	12.5	-	-	-	5	-	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	2	48	-	-	-	-	-	-	-	-	158
Based on offense, CO and TPWFr should be split CO (15%) and TPWFr (85%).																																									
JP41-2020-01782	CRNT20-0057-J41	2/7/2020	1/15/2020	Fish: other illegal means or methods	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	-	-	-	-	-	5	255	-	-	-	377
Based on offense, CO and CRF should be split 50% each. In addition, delinquent was over assessed $0.37.																																									
JP41-2020-02378	TR18-17166-J41	2/26/2020	12/12/2018	SAFETY BELT,CHILD,REQUIRED TO BE SECURED BY:<17 AND NOT REQUIRED TO BE SECURED UNDER 545.412(A)	40	3	1	48.4	-	-	50	-	66.6	-	-	-	5	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	3	-	-	287
Based on offense, CO and CRF should be split 50% each. In addition, delinquent was over assessed $0.28.																																									
JP41-2020-01657	TR19-4689-J41	2/5/2020	3/9/2019	SAFETY SEAT SYS,CHILD PASS,CHILD<8 UNLESS TALLER THAN 4'9 NOT SECURED BY"	40	3	1	11.27	-	-	12.5	-	-	44.13	-	-	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	3	-	-	*190*

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended February 29, 2020

| | | |

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended February 29, 2020

Delinquent was under assessed $9.62.

JP41-2020-01521	TR18-16907-J41	2/3/2020	12/5/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	35.9	-	-	-	-	25	-	-	-	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	150

Delinquent was under assessed $9.62.

JP41-2020-01523	TR18-16906-J41	2/3/2020	12/5/2018	Speeding 10 percent or more above posted speed limit	40	3	1	2.9	-	-	-	-	25	-	-	-	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	3	-	-	150

Delinquent was over assessed $4.85.

JP41-2020-02379	TR18-17165-J41	2/26/2020	12/12/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	69.9	-	-	-	-	54	-	-	-	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	213

Delinquent was over assessed $9.44.

JP41-2020-01738	TR18-17284-J41	2/7/2020	12/14/2018	Driving While License Invalid - DL	40	3	1	50	-	-	-	-	54	-	-	-	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	193.1

Delinquent was over assessed $0.62.

JP41-2020-01740	TR18-17285-J41	2/7/2020	12/14/2018	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	75	-	-	-	-	50	-	-	-	5	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	214

Delinquent was over assessed $19.85.

JP41-2020-01553	TR19-2689-J41	2/3/2020	2/2/2019	Driving While License Invalid - DL	40	3	1	4.9	-	-	-	-	-	54	-	-	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	148

Delinquent was over assessed $2.08.

JP41-2020-02388	TR19-2685-J41	2/26/2020	2/2/2019	No Drivers License - When Unlicensed not CDL(#)	40	3	1	81.9	-	-	-	-	-	54	-	-	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	225

Delinquent was under assessed $18.62.

JP41-2020-02285	TR19-3231-J41	2/24/2020	2/13/2019	FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY (#)	40	3	1	-	-	-	-	75	-	25	-	-	5	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	189

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

PBC

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

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2020-02698 THRU JP41-2020-03962 $ 186,916.46

LESS: COST ON DEPOSIT 0.00 -

ADD: COST ON DEPOSIT LIQUIDATED 0.00 -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 186,916.46
188,284.46 (A)

Less: Total amount of remittances to County Treasurer (From Part II) $ 186,916.46

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) / (1,368.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 186,916.46	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00 Ex. B ✓	
Add: HCSO Monthly "D" Collections Report Oct 2019	300.00 ~~0.00~~	
	~~186916.46~~ (A)	
Total Remittances Made to County Treasurer	$ ~~186,916.46~~ 188,284.46	

PREPARED BY: [signature] DATE: 4/1/20

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

[signature] 4-3-20
JUSTICE OF THE PEACE DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: [illegible] 4.9.2020
4/14/20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/20

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

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

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 52,127.23
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	500.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-20-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,377.68
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	459.23
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,836.88
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	112.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,615.10
Motor Vehicle Adm. Fee ($10-$20) (Omnibase Fee for Exp. DLs Exp Insp Cert; Exp $ Ny Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	210.00
Special Fees				1100-341-10-067-000-0-000	1,789.60
Deferred Disposition		C.C.P. Art. 45.0511	1,639.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	150.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	275.55
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	933.87
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	128.64
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	8,080.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	405.69
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	4,293.07
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	$ 18,368.96
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.00 ~~19,019.19~~
Indigent legal Services Fee-JP ($6)	377	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,262.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,239.03
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	9,875.53
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,836.89
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,453.81
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	892.45
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	31.57
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,770.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	405.67
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)	377	GC 51.971 (a)		1100-207-20-000-076-0-000	1,885.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	3,497.20
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	136.50
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	600.00
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	2,200.00
Precinct #4				1100-342-10-294-000-0-000	11,005.72
Precinct #5				1100-342-10-295-000-0-000	900.00
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	30.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments/ Due to Others/ Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-342-10-067-000-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	18,874.27
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	9,813.50
Small Claims/Debt Claim /Landlord & Tent Eviciton (Court Filing $25)		LGC 118.121/118.122	9,425.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	210.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	165.00		
Issuing other Document ($1 1st pg, .25 for each addit' pg)		LGC 118.121/118.123 (e)	11.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	23.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	66.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 118,916.16

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.9.20

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

X3

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended March 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	CO	CONST4	DD-F	DEL	DEL-RF	DPS	DPS-RF	DPSr	DSC-RF	DSCr	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SJFC	SJFS	SOr	STF	STFC	STFS	TFC-F	TP-RF	TPDC	TPDS	UTFC	WARr	WFPREC41	Receipted Amount
Based on offense, MVF should be assessed. In addition, LTF was under assessed.																																								
JP41-2020-02771	E10-09-232	3/2/2020	8/25/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	10.14	0.76	0.26	91	-	-	-	53.4	1.26	-	-	-	-	0.51	1.01	1.02	-	0.5	-	-	-	20	0.16	1.38	-	-	-	-	-	-	-	-	-	-	50	231.4
Based on offense, MVF should be assessed.																																							
JP41-2020-03232	E10-08-399	3/10/2020	8/7/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	25	-	-	-	48.6	5	-	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	210.6
JP41-2020-03024	E10-11-694	3/6/2020	11/6/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	-	-	90.9	-	5	-	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	393.9
JP41-2020-03771	E11-03-1280	3/24/2020	3/10/2011	FAILED TO SIGNAL (LANE CHANGE)	40	3	1	49	-	-	-	65.7	5	-	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	30	-	-	-	-	-	-	3	-	50	284.7
JP41-2020-03013	E11-05-46	3/6/2020	4/4/2011	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	-	-	66	-	60.9	5	-	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	263.9
LTF should be assessed.																																							
JP41-2020-03303	TR17-4218-J41	3/12/2020	6/1/2017	Speeding 10 percent or more above posted speed limit	-	-	-	69.9	-	-	26.97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	116.87
JP41-2020-03701	TR19-1062-J41	3/20/2020	12/17/2018	Speeding 10 percent or more above posted speed limit	-	-	-	69.9	-	-	-	26.97	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	116.87
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. In addition, DEL was under assessed $0.01.																																							
JP41-2020-03646	TR20-0275-J41	3/19/2020	12/29/2019	Speeding 10 percent or more above posted speed limit	13.12	0.99	0.33	90	-	-	-	-	-	-	1.64	-	10	0.66	1.31	1.31	-	-	2	0.03	-	-	0.2	1.77	-	-	2	48	-	-	0.33	0.33	0.98	-	-	175
TFC was under assessed.																																							
JP41-2020-03628	TR20-0778-J41	3/18/2020	1/11/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.85	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.15	-	-	-	-	-	-	146
JP41-2020-02938	TR20-1463-J41	3/5/2020	1/29/2020	Disregard Stop Sign(#)	-	-	-	2.9	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.1	-	-	-	-	-	-	146
JP41-2020-03192	TR20-1768-J41	3/10/2020	2/6/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.77	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.23	-	-	-	-	-	-	146
JP41-2020-02987	TR20-1712-J41	3/6/2020	2/8/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.83	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.17	-	-	-	-	-	-	146
JP41-2020-02845	TR20-1980-J41	3/3/2020	2/8/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.86	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.14	-	-	-	-	-	-	146
JP41-2020-02908	TR20-1827-J41	3/4/2020	2/10/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.86	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.14	-	-	-	-	-	-	146
JP41-2020-03592	TR20-2030-J41	3/18/2020	2/17/2020	Ride, Not Secured by Safety Belt - Driver	-	-	-	2.83	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.17	-	-	-	-	-	-	146
JP41-2020-03565	TR20-2040-J41	3/17/2020	2/19/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.81	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.19	-	-	-	-	-	-	146
JP41-2020-03306	TR20-2041-J41	3/12/2020	2/19/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.84	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.16	-	-	-	-	-	-	146
JP41-2020-03811	TR20-2105-J41	3/26/2020	2/22/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.87	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.13	-	-	-	-	-	-	146
JP41-2020-02888	TR20-2323-J41	3/4/2020	2/28/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.86	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.14	-	-	-	-	-	-	146
JP41-2020-03609	TR20-2324-J41	3/18/2020	2/28/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.81	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.19	-	-	-	-	-	-	146
JP41-2020-02790	TR20-2326-J41	3/2/2020	2/29/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.86	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.14	-	-	-	-	-	-	146
JP41-2020-03071	TR20-2553-J41	3/9/2020	3/6/2020	DISREGARD RED LIGHT-TRAFFIC SIGNAL	-	-	-	2.84	-	-	-	-	-	5	-	10	-	-	-	-	14	-	2	-	62	-	-	-	-	-	2	48	0.16	-	-	-	-	-	-	146
Delinquent was over assessed $16.45.																																							
JP41-2020-03182	E07-06-594	3/10/2020	6/2/2007	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 90 MPH/70 MPH	40	3	1	63.7	-	-	90.3	-	5	-	-	-	-	-	4	4	-	2	-	-	-	20	0.6	3.4	-	30	-	-	-	-	-	-	3	-	50	320
Delinquent was under assessed $2.77.																																							
JP41-2020-03846	E15-06-1152	3/27/2020	6/15/2015	NO SAFETY BELT	40	3	1	-	-	-	-	48	5	-	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	50	-	220
Delinquent was under assessed $0.30.																																							
JP41-2020-02815	TR16-4788-J41	3/3/2020	8/5/2016	VIOLATE DRIVER LICENSE RESTRICTION - STATE (SPECIFY)	-	-	-	102.4	-	-	-	52.53	-	-	-	-	-	-	-	-	-	4	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	-	228.93
Delinquent was under assessed $0.46.																																						*	
JP41-2020-03429	TR17-7784-J41	3/13/2020	9/13/2017	Speeding 10 percent or more above posted speed limit	-	-	-	54.9	-	-	-	22.47	-	-	-	-	-	-	-	-	-	2	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	99.37
Delinquent was under assessed $5.77.																																							
JP41-2020-02807	TR17-3706-J41	3/3/2020	5/12/2017	Disregard Stop Sign(#)	40	3	1	77.9	5	-	52.5	-	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	252.5
JP41-2020-02806	TR17-3707-J41	3/3/2020	5/12/2017	No Drivers License - When Unlicensed not CDL(#)	40	3	1	90.9	5	-	46.5	-	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	226.5
JP41-2020-03112	TR17-4770-J41	3/9/2020	6/13/2017	Cut Across Property	40	3	1	77.9	5	-	52.5	-	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	252.5

Exhibit A

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended March 31, 2020

Delinquent was under assessed $5.77.																																									
JP41-2020-	CRNT18-																																									
03119	0170-J41	3/9/2020	3/25/2018	Public Intoxication	40	3	1	225	-	-	86.7	-	-	-	-	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	5	-	-	-	-	-	1	1	-	-	-	400.7
JP41-2020-	TR18-6980-																																									
03282	J41	3/11/2020	5/8/2018	Disregard Red Light - Traffic Signal	40	3	1	77.9	-	-	52.5	-	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	5	30	-	-	-	-	1	1	3	-	-	252.5
JP41-2020-	TR18-8570-																																									
02854	J41	3/4/2020	6/12/2018	Driving While License Invalid - DL	40	3	1	90.9	-	-	46.5	-	-	-	5.00	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	226.5
JP41-2020-	TR18-8569-																																									
02855	J41	3/4/2020	6/12/2018	Speeding 10 percent or more above posted speed limit	40	3	1	96.9	-	-	58.2	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	277.2
JP41-2020-	TR18-9082-																																									
02912	J41	3/5/2020	6/29/2018	Speeding 10 percent or more above posted speed limit	40	3	1	63.9	-	-	48.3	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	234.3
JP41-2020-	TR18-9326-																																									
03510	J41	3/16/2020	7/4/2018	No Drivers License - When Unlicensed not CDL(#)	40	3	1	90.9	-	-	46.5	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	226.5
JP41-2020-	TR18-9216-																																									
03250	J41	3/11/2020	7/4/2018	Speeding 10 percent or more above posted speed limit	40	3	1	108.9	-	-	61.8	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	292.8
JP41-2020-	TR18-																																									
02992	10084-J41	3/6/2020	7/20/2018	No/Defective Muffler	40	3	1	125	5	-	66.63	-	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	313.73
JP41-2020-	TR19-0079-																																									
02906	J41	3/4/2020	12/21/2018	Disregard Red Light - Traffic Signal	40	3	1	77.9	5	-	52.5	-	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	252.5
Delinquent was under assessed $9.23.																																									
JP41-2020-	TR18-			No Drivers License - When																																						
03236	11161-J41	3/11/2020	8/17/2018	Unlicensed not CDL(#)	11.4	0.85	0.28	90.91	-	-	32.1	-	-	-	1.42	-	-	0.57	1.14	1.14	-	2	-	0.03	-	20	0.17	1.54	-	-	-	-	-	15	0.28	0.28	-	-	-	179.11
Delinquent was under assessed $0.31.																																									
JP41-2020-	TR18-			FAIL TO MAINTAIN FINANCIAL																																						
02709	14674-J41	3/2/2020	10/23/2018	RESPONSIBILITY (#)	40	3	1	25	-	-	33.8	-	-	-	5	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	147.8
Delinquent was under assessed $0.15.																																									
JP41-2020-	TR18-																																									
03527	15069-J41	3/16/2020	10/31/2018	Driving While License Invalid - DL	40	3	1	25.67	-	-	-	34.23	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	149
Delinquent was over assessed $0.02.																																									
JP41-2020-	TR18-			Speeding 10 percent or more above																																						
03799	16975-J41	3/25/2020	12/8/2018	posted speed limit	40	3	1	144.8	-	-	80.1	-	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	347
Delinquent was over assessed $15.23.																																									
JP41-2020-	TR19-3903-																																									
03166	J41	3/10/2020	2/26/2019	Driving While License Invalid - DL	40	3	1	24.9	-	-	-	54	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	168
Delinquent was over assessed $0.02.																																									
JP41-2020-	TR19-5006-			Speeding 10 percent or more above																																						
03144	J41	3/9/2020	3/19/2019	posted speed limit	40	3	1	54.8	-	-	-	53.1	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	230
Delinquent was under assessed $0.18.																																									
JP41-2020-	TR19-5866-			FAIL TO MAINTAIN FINANCIAL																																						
03868	J41	3/27/2020	3/30/2019	RESPONSIBILITY (#)	40	3	1	175.8	-	-	-	79.2	-	-	5	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	344
Delinquent was under assessed $0.39.																																									
JP41-2020-	TR19-5794-			DRIVING UNDER THE INFLUENCE BY																																						
03500	J41	3/16/2020	3/31/2019	MINOR (UNDER 21 YEARS OF AGE)(#)	40	3	1	126.67	-	-	-	64.23	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	280
Delinquent was over assessed $0.32.																																									
JP41-2020-	TR19-5943-			Speeding 10 percent or more above																																						
03686	J41	3/20/2020	4/2/2019	posted speed limit	40	3	1	74.5	-	-	-	59.4	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	30	-	-	-	-	1	1	3	-	-	256
Delinquent was over assessed $0.62.																																									
JP41-2020-	TR19-6126-			No Drivers License - When																																						
03125	J41	3/9/2020	4/14/2019	Unlicensed not CDL(#)	40	3	1	-	-	24.9	-	35	-	-	5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	149

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020- JP PCT. 4, Pl.1
Observation No. 1	We noted that 144 of 4,059 transactions during the months of January 2020 through March 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed.
Recommendation No. 1	Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented: • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered in Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete pending adjustments.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020-JP PCT. 4, Pl.1
Observation No. 2	Copies of the February 2013, September 2013, May 2014, and September 2014 through March 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
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 January 2020 through March 2020-JP PCT. 4, Pl.1
Observation No. 3	We noted that a $400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant.
Recommendation No. 3	Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.
GOAL/ACTION ITEM:	Forward the appeal bond to the County Clerk's Office or refund the defendant.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for January 2020 through March 2020-JP PCT. 4, Pl.1
Observation No. 4	We noted that 5 cash bonds posted September 2015 through March 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
Recommendation No. 4	Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	Liquidate the 5 cash bonds.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

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

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

May 14, 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 Reports* for January 2020 through March 2020

Dear Judge Peña:

We conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2020 through March 2020 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 January 2020 through March 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

Conclusion:
Collections for the months of January 2020 through March 2020 totaled $16,729.10, $15,049.29, and $17,345.70, 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:
The January 2020 and February 2020 *Monthly Reports* were submitted to the County Auditor's Office 20 days after the fifth day following the end of the month. In addition, the March 2020 *Monthly Report,* has not been submitted to the County Auditor's Office. According to the Court Coordinator, the *Monthly Report* has not been submitted since the office is closed.

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:
The March *Monthly Report* should be submitted to the County Auditor's Office as soon as possible. In addition, management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month. An employee should be made responsible for preparing the *Monthly Report* and ensuring that the report is submitted to the County Auditor's Office timely.

Observation No. 2:
We noted that 1 of 236 transactions during the months of January 2020 through February 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustment (see Exhibit A) and the adjustment was completed. According to the Court Coordinator, it was an oversight.

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

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

Recommendation:
Management should 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. 3:
We noted that 35 out of 35 deposits for January 2020 and February 2020 were deposited at the bank 6 to 20 days after collections were receipted. In addition, the collections for March 2020 have not been deposited. According to the Court Coordinator, deposits are not made timely due to the proximity of the depository bank. However, they will continue to request the assistance of the Constable Precinct 5 for future deposits. In addition, the March collections have not been deposited since the office is closed.

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:
The March collections should be immediately deposited. In addition, management should ensure that collections are deposited at the bank on a daily basis. Management should coordinate with the Constable Precinct 5 Office to request their assistance in depositing collections on a daily basis.

Observation No. 4:
We noted that 1 of 43 online credit card transactions for February 2020 was receipted 2 days after the transaction date. In addition, 6 of 17 online credit card transactions for March 2020 are still pending to be receipted. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the transaction was not receipted timely due to an oversight. In addition, the 6 transactions for March have not been receipted since the office is closed.

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 May 20, 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 A. Duran CPA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report*

cc: Mr. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

PBC

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

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP51-2020-00001 THRU	JP51-2020-00120	$ 16,729.10 ✓ 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)			**$ 16,729.10** x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)			$ 16,729.10 (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)	$ 16,729.10 B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00 ✓	
Total Remittances Made to County Treasurer	**$ 16,729.10** (A)	

PREPARED BY: [signature] DATE: 2/26/2020

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: [illegible] 2.26.2020 2/27/2020

JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/20

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-20

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

PBC

City: ELSA, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	$ 4,578.63
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	421.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	25.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	227.38
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	75.79
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	303.17
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	172.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-069-000-0-000	218.90
Deferred Disposition		C.C.P. Art. 45.051	188.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	45.48
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	165.00 ~~144.00~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	315.86
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	75.79
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	112.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	3,527.72
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	22	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	132.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	390.00
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	2100.00 ~~2,131.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	303.17
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	409.28
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	151.59
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	6.20
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	220.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	75.79
Texas Home Visiting Program Contribution ($5)	X	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	22	GC 51.971 (a)		1100-207-20-000-076-0-000	110.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	370.00
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	28.98
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	20.00
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	1,300.00
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/ Due to Others/ 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	137.77
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	575.00
Small Claims/Debt Claim Fee/Landlord & Tent Eviction (Court Filing $25)		LGC 118.121/118.122	550.00		
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)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 16,729.10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2.26.2020 2/27/2020

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

Justice of the Peace Jason Peña
Schedule of Adjustments
For the Month Ended January 31, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSJP	DEL	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	TPDC	TPDS	Receipted Amount
Delinquent was over assessed $15.21.																				
JP51-2020-00065	TR18-0543-J51	1/21/2020	7/28/2018	Driving While License Invalid - DL	40	3	1	46.5	5	2	4	4	2	0.1	20	0.6	5.4	1	1	135.6

Exhibit A

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20

Judge: JASON PEÑA PBC **City: ELSA, TX**
Precinct No. 5 Place No. 1 **Hidalgo County, Texas**

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2020-00121 ¢ THRU JP51-2020-00214 ¢ $ 15,049.29 ✓

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) **$ 15,049.29** x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 15,049.29 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (0.00)
2A x4-a,

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 15,049.29	B, ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	$0.00		
Total Remittances Made to County Treasurer	**$ 15,049.29**	(A)	

2A

PREPARED BY: M. Barrera DATE: 3/25/2020

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: 3.25.2020 PC 3/27/2020
M 3/25/20

JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/20

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-20

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

ABC

City: ELSA, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	$ 4,394.36
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	25.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	153.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	51.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	204.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	150.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-069-000-0-000	771.90
Deferred Disposition		C.C.P. Art. 45.051	761.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	30.60
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	126.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	480.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	51.00
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	336.00 ~~1,824.00~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	3528.00 ~~2,040.00~~
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, ___$2)	4	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	13	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	78.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	270.00
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	1,650.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	204.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	275.40
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	102.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.70
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	130.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	51.00
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	13	GC 51.971 (a)		1100-207-20-000-076-0-000	65.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	360.00
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	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	5.00
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	800.00
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/ Due to Others/ 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	260.28
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	330.00
Small Claims/Debt Claim Fee/Landlord & Tent Eviction (Court Filing $25)		LGC 118.121/118.122	325.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 15,049.29

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ea 3.25.2020 3/27/2020
VP 3/25/20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD-JP-004 REVISED 1/2020

x3

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20
PBA

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

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2020-00215 THRU JP51-2020-00314 $ 17,345.70 x4-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)	$ 17,345.70	x3
Less: Total amount of remittances to County Treasurer (From Part II)	$ 17,345.70	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	0.00	x4-a1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 17,345.70	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 17,345.70	(A)

PREPARED BY: _____ DATE: _____

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Jan 24, 2020

_____ JUSTICE OF THE PEACE

_____ DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: AD -JP-004 REVISED: 01/20

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-20

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

PBA

City: ELSA, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	$ 5,350.95
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	56.95
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	25.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	147.24
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	49.07
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	196.32
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	180.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	336.23
Deferred Disposition		C.C.P. Art. 45.051	326.23		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	29.51
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	156.97
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	581.65
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	49.07
Local Consolidated Court Costs ($14)		LGC 134.103		1100-227-30-000-035-0-000	546.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	4,381.29
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	9 ~~17~~	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	54.00
State Traffic Fee- Subtitle C ($30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	429.73
State Traffic Fee- Subtitle C ($50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	2,000.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	196.31
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	265.04
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 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	98.17
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.82
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	90.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	49.07
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)	9 ~~17~~	GC 51.971 (a)		1100-207-20-000-076-0-000	45.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	423.09
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	12.34
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	5.00
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	200.00
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/ Due to Others/ 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	1,087.88
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	225.00
Small Claims/Debt Claim Fee/Landlord & Tent Eviction (Court Filing $25)		LGC 118.121/118.122	225.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	-		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 17,345.70

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.24.2020

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