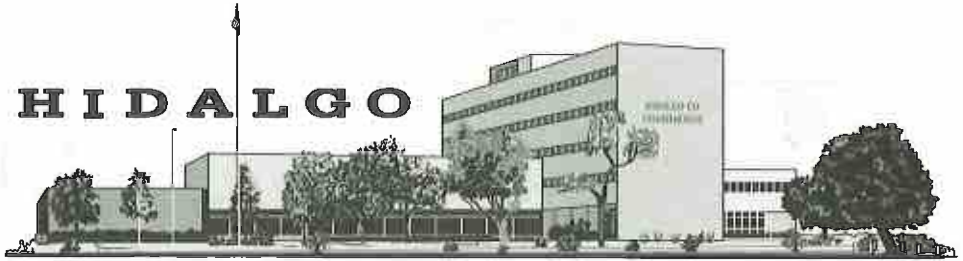


COUNTY of HIDALGO

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

July 21, 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:

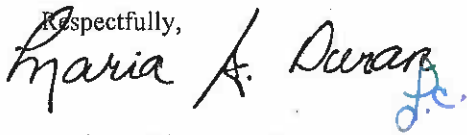
Pursuant to Local Government Code Section 115.0035 (c), we are submitting for your review the following County Auditor reports:

Department	Description
Ms. Angie Chapa, Law Librarian	Monthly Fees Report for May 2020
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for April 2020 and May 2020
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for April 2020 and May 2020
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for May 2020
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for February 2020 through May 2020
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for April 2020 and May 2020
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for April 2020 and May 2020
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for April 2020 and May 2020
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for April 2020 and May 2020
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for May 2020
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for January 2020 through March 2020
The Hon. Ellie Torres, Commissioner Precinct No. 4	Sanitation Program Monthly Fee Report for January 2020 through March 2020
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for May 2020
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for March 2020 and April 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	"B" Account Financial Statements for January 2020 and May 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Regular Trust Financial Statements for January 2020 and May 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Inmate Trust Financial Statements for January 2020 through April 2020
The Hon. Ricardo Rodriguez, Criminal District Attorney	Hot Checks Processing Fees Report for March 2020 and April 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Registry Financial Statements for January 31, 2020 through March 31, 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for February 2020 and March 2020

HIDALGO COUNTY DISTRICT JUDGES

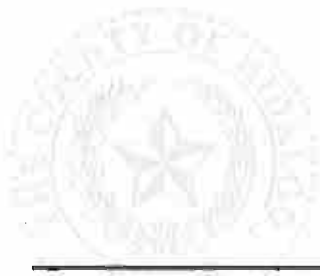
LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 136 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 TH D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 384 TH D.C.	L. KENO VASQUEZ JUDGE, 389 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for April 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Registry Financial Statements for April 30, 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Fee Financial Statements for March 2020 and April 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Special Registry Financial Statements for January 2020 and February 2020
The Hon. Lita Leo, Hidalgo County Treasurer	Jury Script Financial Statements for February 2020
Mr. Julian Gonzalez, City Manager City of Hidalgo	City of Hidalgo Tax Increment Reinvestment Zone No. 1 Report No. 2019-23
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Hidalgo TIRZ No. 1 Report No. 2019-23
Mr. Robert L. Salinas, City Manager, City of Alamo	City of Alamo TIRZ No. 1-Report No. 2020-31
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Alamo TIRZ No. 1-Report No. 2020-31
Mr. Jeff Underwood, City Manager, City of Alton	City of Alton TIRZ No. 1-Report No. 2020-36
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Pharr TIRZ No. 2 Report No. 2020-38
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Pharr TIRZ No. 2 Report No. 2020-38
Ed Wylie, Interim City Manager, City of Pharr	City of Pharr TIRZ No. 2 Report No. 2020-38
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	May 2020 DTA Payment Request Report No. 2020-52

Respectfully,


Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BINGOLTER JUDGE, 92 ND D.C.	FERMINANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 133 RD D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 409 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	YSMAEL D. FONSECA JUDGE, 454 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 22, 2020

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

Re: *Monthly Fees Report* for May 2020

Dear Ms. Chapa:

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

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.

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.

Scope:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32ND D.C.

FERNANDO MANGIAS
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 278TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. XENO VASQUEZ
JUDGE, 389TH D.C.

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

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

YONRAEL D. FONSECA
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/Close-out Forms*, and the *Monthly Fees Report* were properly completed.

Conclusion:

Collections for the month of May 2020 were \$337.00. Based on the results of our 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.

Observation No. 1:

On June 4, 2008, the Hidalgo County Law Library Committee Members approved service fees to be collected by the Law Library. We found no evidence that the fees approved by the Law Library Committee were approved by Commissioners Court, as follows:

- Xerox Copies - \$.25 per page;
- Computer Prints - \$.25 per page;
- Incoming Faxes - \$.25 per page; and
- Outgoing Faxes - \$1.00 per page.

According to staff, there is no evidence that the Law Library service fees were approved by Commissioners Court. The fees for Hidalgo County Law Library will be presented to Commissioner's Court for approval.

Departments may only collect fees that are statutorily authorized and, if required, approved by Commissioner's Court. Furthermore, pursuant to Local Government Code §323.024(b), actions of the law library committee are subject to approval by the Commissioners Court.

Recommendation:

Management should obtain Commissioners Court approval for the service fees approved by the Hidalgo County Law Library Committee.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO NANCAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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JUDGE, 312ND D.C.

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JUDGE, 398TH D.C.

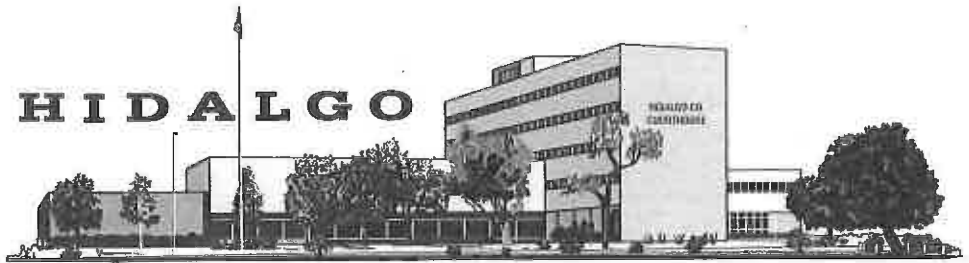
ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

RENEE R. BETANCOURT
JUDGE, 446TH D.C.

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 8, 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 April 2020 and May 2020

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the months of April 2020 and May 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 April 2020 and May 2020 totaled \$24,185.00 and \$37,060.00, 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 April 2020 and May 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, 82ND D.C.

FERNANDO MANCINAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 209TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 434TH D.C.

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

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

Mr. Eduardo Olivarez

July 8, 2020

Page 2 of 2

- 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 278TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

ROE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

YSMAEL D. FONSECA
JUDGE, 486TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 8, 2020

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

Re: *Monthly Fees Report* for April 2020 and May 2020

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of April 2020 and May 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 April 2020 and May 2020 totaled \$9,725.00 and \$15,725.68, 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 April 2020 and May 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
JUDGE, 82ND D.C.

FERNANDO MARIAS
JUDGE, 89TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 123RD D.C.

ROSE GUERRA REYNA
JUDGE, 168TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 352ND D.C.

NOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

Mr. Homero Garza

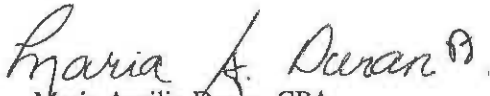
July 8, 2020

Page 2 of 2

- 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MARCIAS
JUDGE, 35TH D.C.

J.R. "BOBBY" FLORES
JUDGE, 151TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 375TH D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 368TH D.C.

L. KENO VASQUEZ
JUDGE, 298TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 446TH D.C.

YSMAEL D. FONSECA
JUDGE, 454TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 8, 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 May 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 May 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 May 2020 totaled \$14,157.00. 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 May 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, 42 ND D.C.	FERNANDO MANCIAS JUDGE, 43 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 193 RD D.C.	ROSE GUERRA KEYNA JUDGE, 268 TH D.C.	MARLA CUELLAR JUDGE, 273 RD D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO YASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. SETANCOURT JUDGE, 440 TH D.C.	YSMAEL D. FONSECA JUDGE, 454 TH D.C.
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The Honorable Celestino Avila
July 8, 2020
Page 2 of 2

- 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 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, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 373RD D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

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

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

COUNTY OF HIDALGO

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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

June 19, 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 February 2020 through May 2020

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the months of February 2020 through May 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.

Based on the review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of February 2020 through May 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.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY JUDGE, 1 ST D.C.	FERNANDO HANCAS JUDGE, 8 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 19 TH D.C.	WISSE MIZOGUCHI-REYNA JUDGE, 10 TH D.C.	MARLA KULLAM JUDGE, 17 TH D.C.	MARIO S. RAMIREZ, JR. JUDGE, 22 ND D.C.	JOE GONZALEZ JUDGE, 27 TH D.C. OVERSEER	LEONIL LOFFE JUDGE, 31 ST D.C.	L. MIRO VASQUEZ JUDGE, 38 TH D.C.	ISRAEL BAHAM, JR. JUDGE, 41 ST D.C.	ROGER K. WETANDOURT JUDGE, 43 RD D.C.	YISRAEL D. FONSECA JUDGE, 44 TH D.C.
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Conclusion:

Collections for the months of February 2020 through May 2020 totaled \$13,995.55, \$8,650.00, \$19,214.00, and \$4,975.00, respectively. Based on the review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observations 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 no absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

Observation No. 1:

We noted that manual receipts 10964-2 and 10965-2 issued in the month of February 2020 for "Order of Sale" were receipted for \$49.90 and \$40.65 respectfully, instead of \$200.00. According to staff, partial amounts were collected on the "Order of Sale" since it was a bankruptcy case; however, Commissioners Court did not approve the collection of partial amounts.

Furthermore, we noted that receipt C2-2020-329 and C2-2020-334 were issued for \$75.00 for a Deed fee and \$75.00 for a Levy fee; respectively; however, the proper fee that should have been collected is \$150.00 for a Levy, Deed, and Notice Package. According to staff, although a schedule of fees owed was provided, they receipted what was sent by the attorney. The amount underpaid was not requested.

Pursuant to Local Government Code §118.131, the commissioners court of a county may set reasonable fees to be charged for services by the offices of the sheriff and constables. On September 17, 2019, Commissioners Court approved the Sheriff and Constables Fee schedule for year 2020 to be effective on January 1, 2020. Commissioners Court approved a \$75.00 fee for "Order of Sale" and \$150.00 for "Levy, Deed, and Notice Package."

Failure to ensure that the proper Constable fees are assessed may result in a loss of County funds.

Recommendation:

Management should ensure that proper fee amounts are collected. In addition, the amounts under collected for the "Order of Sale" (\$109.45) and the "Levy, Deed, and Notice Package" (\$150.00 (\$75.00 x 2)) should be requested and deposited with the Hidalgo County Treasurer.

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

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

July 10, 2020

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

Re: *Monthly Fees Report* for April 2020 and May 2020

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the months of April 2020 and May 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 months of April 2020 and May 2020 totaled \$14,261.00 and \$25,224.00, 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 Fees Report* for the months of April 2020 and May 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, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYRA
JUDGE, 288TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 386TH D.C.

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

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

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

YSHAEAL 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

BERNARDO MANCIAS
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 276th D.C.

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

NOE GONZALEZ
JUDGE, 376th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 446th D.C.

YSMAEL D. PONCECA
JUDGE, 454th D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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2808 South Business Highway 281
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WEBSITE: www.co.hidalgo.tx.us/auditor

June 23, 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 April 2020 and May 2020

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the months of April 2020 and May 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.

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 months of April 2020 and May 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.
- 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 R. SMOLETEREVY
JUDGE, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
JUDGE, 209TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 398TH D.C.

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

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

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

YSRAEL D. FORSECA
JUDGE, 414TH D.C.

Conclusion:

There were no collections for the month of April 2020. Collections for the month of May 2020 totaled \$16,732.00. Based on our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 372 ND D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 439 TH D.C.	RENESE R. BETANCOURT JUDGE, 449 TH D.C.	YSMAEL D. FONSECA JUDGE, 484 TH D.C.
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

June 23, 2020

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

Re: *Monthly Fees Report* for April 2020 and May 2020

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* and supporting documentation for the months of April 2020 and May 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.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of April 2020 and May 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."

Conclusion:

There were no collections for the months of April 2020 and May 2020.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 32 ND D.C.	FERNANDO MANCIAS JUDGE, 8 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	MARLA CUELLAR JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 31 ST D.C.	ROE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	L. KENO VASQUEZ JUDGE, 39 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEE R. BETANCOURT JUDGE, 44 TH D.C.	YSMAEL D. FONSECA JUDGE, 46 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 8, 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 April 2020 and May 2020

Dear Commissioner Cantu:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of April 2020 and May 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 April 2020 and May 2020 totaled \$4,650.00 and \$7,250.00, 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 April 2020 and May 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
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, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KEHO 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 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

FERNANDO MANCINAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 268TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NUE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

I. KENO VASQUEZ
JUDGE, 391TH D.C.

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

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

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

COUNTY of HIDALGO

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Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



June 22, 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 May 2020

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of May 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.

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.

Based on the review, we noted that the system of internal controls for the accounting and reporting of fees requires improvement.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of May 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."

Conclusion:

There were no collections for the month of May 2020 since the park was closed due to COVID-19; however, as previously recommended in the prior month, the system of internal controls for the accounting and reporting of fees requires improvement as noted in observation below.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 131 ST D.C.	ROSE GUERRA REYNA JUDGE, 268 TH D.C.	MARLA CUELLAR JUDGE, 276 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 276 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 TH D.C.	L. KENO VASQUEZ JUDGE, 386 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENÉE R. BETANCOURT JUDGE, 449 TH D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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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 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.

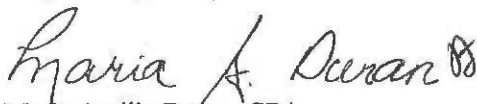
Recommendation:

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. In addition, a request to waive the park entrance fees for certain individuals should be presented to Commissioners Court for approval. Furthermore, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by June 30, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 130TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 389TH D.C.

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

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

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



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

AUDITEE: Anzalduas Park AUDIT NO.: _____
AUDIT: Monthly Fee Report for MANAGEMENT
May 2020 RESPONSE DUE: June 30, 2020
FINDING No.: 1 RECOMMENDATION: 1

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. In addition, a request to waive the park entrance fees for certain individuals should be presented to Commissioners Court for approval. Furthermore, the park entrance fee should continue to be collected after the cut-off time as required by the Cash Handling Guidelines and Procedures.

Management Response (Choose One):

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

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

Specify Target Date of Remedial Action (if any):

Signature: _____ **Date:** _____

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 8, 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 January 2020 through March 2020

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fee Report* and supporting documentation 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.

Conclusion:

Collections for the months of January 2020 through March 2020 totaled \$44,850.00, \$31,550.00, and \$43,200.00, 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 observations below.

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

Observation No. 1:

We noted that permit numbers 74921, 75756, and 75760 issued to user 13, and permit numbers 78333 and 78374 issued to user 14 during January 2020 and March 2020, were out of sequence and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permits. In addition, we noted that the January 27, 2020 collections were short \$5.00. Precinct 3 staff stated that a \$5 bill was mistaken for a \$10 bill, causing the shortage.

In addition, shortages and missing permits totaling \$1,585.00 (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 61 missing permits totaling \$1,525.00 issued between January 2016 and December 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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 209TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

L. KENO VASQUEZ
JUDGE, 389TH D.C.

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

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

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

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.

The County Auditor's Office requires that cash receipts be deposited intact on a daily basis. A county officer is personally liable for the loss of funds (e.g., shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) while in his/her possession in the performance of official duties. Shortages must be replenished.

Failure to ensure that cash receipts are deposited intact on a daily basis and permits are properly accounted and safeguarded may result in the loss of County revenue.

Recommendation:

Management should re-train staff to ensure that collections are deposited intact on a daily basis. In addition, 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. In addition, management should request indemnification from Commissioners Court for the \$1,715.00 shortage resulting from cash shortages and missing permits.

Observation No. 2:

We noted that the "Void Permit Log" was not properly completed. The supervisor's signature of approval was not documented for permit numbers 73944 and 44466. In addition, void permit numbers 46918 and 71418 were not documented on the "Void Permit Log".

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

Failure to ensure that the "Void Permit Log" is properly completed may result in the loss of County revenue.

Recommendation:

Management should ensure that the "Void Permit Log" is properly completed. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted that the January 10, 2020, January 17, 2020, January 22, 2020, and February 27, 2020 *Daily Close-out Reports* were not properly completed. The *Daily Close-out Reports* did not contain the check/money order amount, check/money order numbers, and 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 and County Treasurer receipt 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 375TH D.C.

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

NOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. NERO VASQUEZ
JUDGE, 392ND D.C.

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

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

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

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.

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 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 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.

Please provide a written management response to the observations noted above by June 19, 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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

BERNARDO MARCIAS
JUDGE, 63RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARIA CUELLAR
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 352ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LITICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

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



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

AUDITEE: Commissioner Precinct 3 **AUDIT NO.:** _____
Sanitation Program
Monthly Fee Report for
AUDIT: January 2020 through **MANAGEMENT** _____
March 2020 **RESPONSE DUE:** June 19, 2020
FINDING No.: 1 **RECOMMENDATION:** 1

Management should re-train staff to ensure that collections are deposited intact on a daily basis. In addition, 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. In addition, management should request indemnification from Commissioners Court for the \$1,715.00 shortage resulting from cash shortages and missing permits.

Management Response (Choose One):

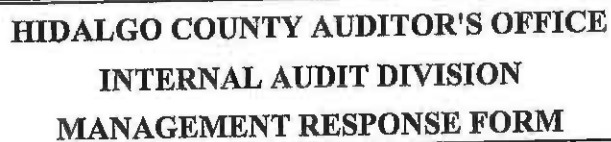
_____ **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**
_____ **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**
_____ **DISAGREE THAT RISK EXISTS (Specify below)**

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

Specify Target Date of Remedial Action (if any):

Signature: _____

Date: _____



Management should ensure that the "Void Permit Log" is properly completed. At a minimum, the procedures noted above should be implemented.

Specify Target Date of Remedial Action (if any):

Signature:

Date:



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

AUDITEE: Commissioner Precinct 3 AUDIT NO.: _____
 Sanitation Program
 Monthly Fee Report for
AUDIT: January 2020 through MANAGEMENT
 March 2020 RESPONSE DUE: June 19, 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

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2677
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 8, 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 January 2020 through March 2020

Dear Commissioner Torres:

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

Conclusion:

Collections for the months of January 2020 through March 2020 totaled \$47,925.00, \$39,825.00, and \$57,525.00, 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 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:

We noted that permit number 75083 issued in January 2020 was out of sequence and unaccounted for. Precinct 4 staff was unable to provide an explanation for the missing permit.

In addition, \$25.00 for missing permit 69149 issued in July 2019 has 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS K. SINGLETERRY
JUDGE, 32ND D.C.

FERNANDO MANCIAS
JUDGE, 63RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 386TH D.C.

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

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

RENÉE R. BETANCOURT
JUDGE, 448TH D.C.

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

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.

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. In addition, management should request indemnification from Commissioners Court for the \$50.00 shortage resulting from missing permits.

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 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 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.

Please provide a written management response to the observation noted above by June 19, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 89TH D.C.

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

ROSIE GUERRA REYNA
JUDGE, 264TH D.C.

MARLA GUERRA
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH B.C.

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

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

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



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

AUDITEE: Commissioner Precinct 4 AUDIT NO.: _____
 Sanitation Program
 Monthly Fee Report for
AUDIT: January 2020 through MANAGEMENT
 March 2020 RESPONSE DUE: June 19, 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. In addition, management should request indemnification from Commissioners Court for the \$50.00 shortage resulting from missing permits.

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 78539-0243
 PHONE: (956) 318-2511
 FAX: (956) 318-2577
 WEBSITE: www.co.hidalgo.tx.us/auditor



June 19, 2020

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

Re: *Monthly Fees Report* for May 2020

Dear Ms. Ramon:

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

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 month of May 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.

HIDALGO COUNTY DISTRICT JUDGES

LARRY M. CHRISTENSEN JUDGE, 10 th D.C.	HERNANDEZ VASQUEZ JUDGE, 11 th D.C.	J. A. "BOBBY" FLORES JUDGE, 12 th D.C.	JOSE GUERRA REYNOLDS JUDGE, 13 th D.C.	MARIA C. GONZALEZ JUDGE, 14 th D.C.	MARTIN E. HARRIS, JR. JUDGE, 15 th D.C.	JOSE GONZALEZ JUDGE, 16 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 17 th D.C.	L. KERVASQUEZ JUDGE, 18 th D.C.	ISAAC RAMON, JR. JUDGE, 19 th D.C.	RENÉE A. DETANCOURT JUDGE, 20 th D.C.	YENASOL B. TORRES JUDGE, 21 st D.C.
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Ms. Yvonne Ramon
June 19, 2020
Page 2 of 2

Conclusion:

Collections for the month of May 2020 totaled \$300.00. Based on the review, we have 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 Arcilla Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. BUCKLEWORTH
JUDGE, 41ST D.C.

DEBORAH VAJICAN
JUDGE, 41ST D.C.

A. R. "BOBBY" ALVAREZ
JUDGE, 13TH D.C.

RIQUE OLIVERA REYES
JUDGE, 18TH D.C.

MARLA KUSLAR
JUDGE, 31ST D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 11TH D.C.

WILLIAM GARCIA
JUDGE, 31ST D.C.
CLERK

LEONOR LOPEZ
JUDGE, 34TH D.C.

L. EDID VASQUEZ
JUDGE, 13TH D.C.

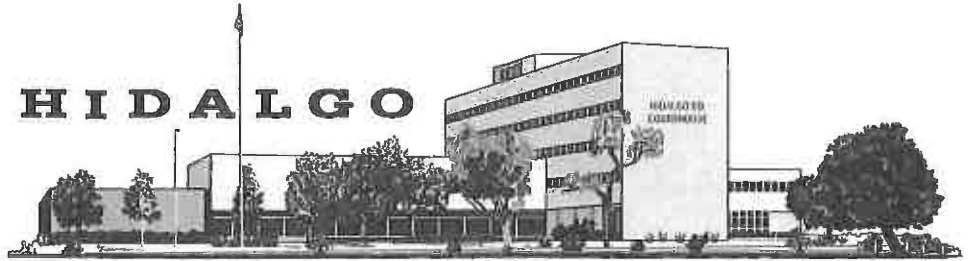
BRASIL RAMON, JR.
JUDGE, 40TH D.C.

BRUCE R. DETAMOUNT
JUDGE, 18TH D.C.

YOSSEL B. FLORES
JUDGE, 61ST D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 19, 2020

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

Re: *Monthly Fees Report* for March 2020 and April 2020

Dear Mr. Arredondo:

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

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 March 2020 and April 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 *Alto* 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SAGULETERRY
JUDGE, 52ND D.C.

FERNANDO MANJAS
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 205TH D.C.

MARLA CUELLAR
JUDGE, 228TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. RENO VASQUEZ
JUDGE, 399TH D.C.

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

RENÉE R. BETANCOURT
JUDGE, 448TH D.C.

YISMAEL O. FONSECA
JUDGE, 484TH D.C.

Conclusion:

Collections for the months of March 2020 and April 2020 were \$29,883.54 and \$132,587.30, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 323RD D.C.

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 380TH D.C.

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

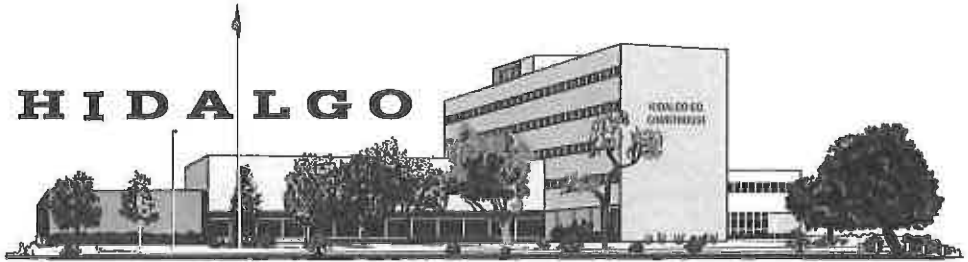
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

YISMAEL O. FONSECA
JUDGE, 484TH D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

July 8, 2020

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

Re: "B" Account Financial Statements for January 2020 through May 2020

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended January 2020 through May 2020 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 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 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 33RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 126TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 446TH D.C.

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

July 7, 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 January 2020 through May 2020

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months ended January 31, 2020 through May 31, 2020 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. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted below.

Observation No. 1

We noted that the Sheriff's Office conducted tax sales of foreclosed properties during the months of February 2020 and March 2020. The Sheriff's Office distributed the proceeds from the tax sales to the delinquent tax attorney firm instead of distributing the proceeds directly to the proper entities as required by Tax Code §34.02. According to a prior management response, due to the fact that the Sheriff's Office has never encountered issues with this process, the Sheriff's Office has continued to distribute funds to tax attorneys for tax sale distributions.

In addition, we noted that the delinquent tax attorney firm did not pay the District Clerk the excess proceeds related to cause number T-0053-19-A. According to staff, the delinquent tax attorney firm was notified and a check will be issued.

Pursuant to Tax Code §34.01 (a), "real property seized under a tax warrant issued under subchapter E, Chapter 33, or ordered sold pursuant to foreclosure of a tax lien shall be sold by the officer charged with selling the property..."

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J.R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	MARIA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 ND D.C.	NOE GONZALEZ JUDGE, 375 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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Pursuant to Tax Code §34.02 (d), "the officer conducting a sale under section 33.94 or 34.01 shall pay any excess proceeds after payment of all amounts due all participants in the sale as specified by subsection (b) to the clerk of the court issuing the warrant or order of sale."

Recommendation:

We recommend that the Sheriff's Office distribute the tax sale proceeds to all participating entities pursuant to Tax Code §34.02. At a minimum, the Sheriff's Office should ensure that proper distributions are made by the delinquent tax attorney firm and that the excess proceeds related to cause number T-0053-19-A are paid to the District Clerk.

Please provide a management response to the observation noted above by July 17, 2020 using the attached Management Response Form.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 8TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 28TH D.C.

MARLA CUELLAR
JUDGE, 27TH D.C.

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

NOE GONZALEZ
JUDGE, 30TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 36TH D.C.

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

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

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



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

AUDITEE: Sheriff's Office AUDIT NO.: _____
Regular Trust Financial
Statements for January
AUDIT: 2020 through May 2020 MANAGEMENT
RESPONSE DUE: July 17, 2020
FINDING No.: 1 RECOMMENDATION: 1

We recommend that the Sheriff's Office distribute the tax sale proceeds to all participating entities pursuant to Tax Code §34.02. At a minimum, the Sheriff's Office should ensure that proper distributions are made by the delinquent tax attorney firm and that the excess proceeds related to cause number T-0053-19-A are paid to the District Clerk.

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)

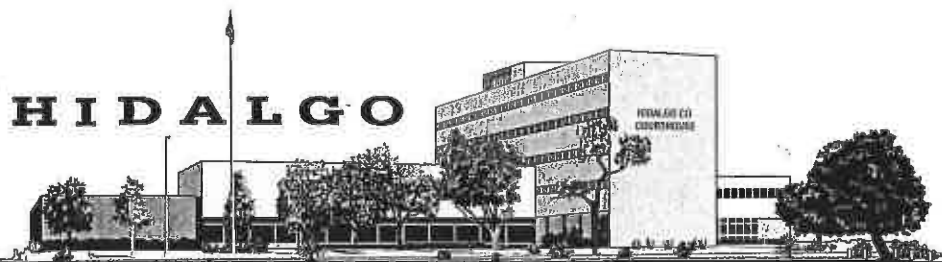
Management Comments (Attach additional page(s) if necessary):

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



EDINBURG, TEXAS 78539

July 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 January 2020 through April 2020

Dear Sheriff Guerra:

We conducted a limited scope review of the Inmate Trust financial statements and supporting documentation for the months ended January 31, 2020 through April 30, 2020 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 January 31, 2020 through April 30, 2020 were \$157,279.25, \$136,450.32, \$164,335.60, and \$134,718.01 respectively.

However, the total amounts on the "Commissary Sales" report generated from *Odyssey* for the months ended January 31, 2020 through April 30, 2020 were \$157,340.52, \$136,446.62, \$164,383.73, and \$134,674.35, respectively.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, for the months ended January 31, 2020 through April 30, 2020 there were variances of \$61.27, \$3.70, \$48.13, and \$43.66, 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIA
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 194TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 373RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 327TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 389TH D.C.

ISRAEL RAMON JR.
JUDGE, 429TH D.C.

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

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

Observation No. 2:

We noted that at times, voided checks did not contain the reason for voiding, the date the check was voided, and the signature of the supervisor approving the void.

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

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

Recommendation:

Management should ensure that 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 July 24, 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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO HANCAS
JUDGE, 87TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 160TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

JOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

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

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



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

AUDITEE: Sheriff's Office AUDIT NO.: _____

AUDIT: Inmate Trust Financial
Statements for January 2020
through April 2020 MANAGEMENT
RESPONSE DUE: July 24, 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 January 2020
through April 2020 MANAGEMENT
RESPONSE DUE: July 24, 2020

FINDING No.: 2 RECOMMENDATION: 2

Management should ensure that 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):

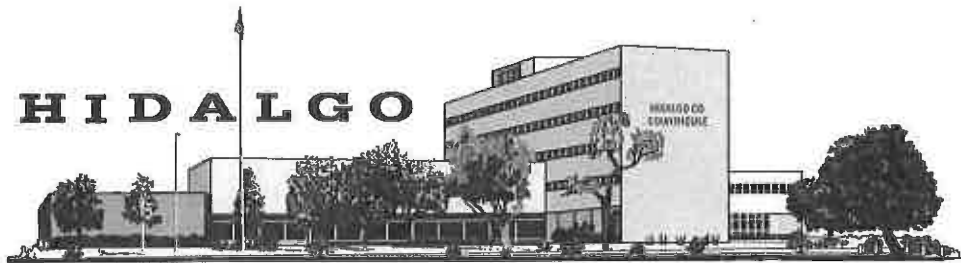
Specify Target Date of Remedial Action (if any):

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

June 22, 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 March 2020 and April 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 months of March 2020 and April 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.

Based on the review, we concluded that collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Processing Fees Report* for the months of March 2020 and April 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 *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*.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCAB
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 205th D.C.

MARLA CUELLAR
JUDGE, 278th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322nd D.C.

ROE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

I. KENO VASQUEZ
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 450th D.C.

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

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

- 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 March 2020 and April 2020 were \$47,919.05 and \$11,351.48, 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 Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 216TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 11, 2020

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

Re: Registry Financial Statements for January 31, 2020 through March 31, 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Registry financial statements for the months ended January 31, 2020 through March 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 in the observations below.

Observation No. 1:

As of March 31, 2020, 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 a 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 March 31, 2020, 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 Chapters 74 and 76.

Observation No. 3:

As of March 31, 2020, the "Investments" and "Trust Deposits" balance sheet accounts had a balance of \$9,876,163.34 and \$22,152,647.70, respectfully. The balance on these accounts consists of funds deposited into the registry account from 1954 through 2020 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANGIAS
JUDGE, 89TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 201ST D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
GOVERNOR

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

Observation No. 4:

We noted that three checks issued during the month of February 2020 and four checks issued during the month of March 2020 were not posted in Odyssey (EXHIBIT A). According to the County Clerk's Office Internal Auditor, one of seven checks was accidentally omitted in the financial section of the case upon the closure of the bond. In addition, the six remaining checks were not posted in Odyssey due to configuration issues. The department currently has a ticket with the Information Technology Department to resolve the problem.

We recommend that all checks issued from the Registry account be promptly recorded in Odyssey to reflect the proper balance. The County Clerk's Office should continue to work with the Information Technology Department until the issue is resolved.

Observation No 5:

As of March 31, 2020, there were two credit card payments from July 2, 2019 and March 31, 2020, totaling \$950.00 deposited into the County Treasurer's General Fund account instead of the County Clerk's Registry account (EXHIBIT C). According to Internal Auditor, the credit card transactions were accidentally processed from the incorrect credit card portal causing for the credit card payments to be deposited into the General Fund account. The department is currently preparing a payment request for reimbursement from the General Fund account to the Registry Account.

We recommend that a payment request for reimbursement be submitted to the County Auditor's Office as soon as possible.

Observation No. 6:

We noted that an \$850.00 deposit made to the General Fund instead of the County Clerk's Registry account (as mention in Observation No. 5) was recorded on the Registry balance sheet and the Registry Trust Report (EXHIBIT B) causing the cash balance on the Registry balance sheet to be overstated. The County Auditor's Office manually adjusted the balance sheet to reflect the proper amounts in the cash account and recognize the funds as Due from General Fund. According to the County Clerk's Office Internal Auditor, a revised report will be submitted to the County Auditor's Office.

We recommend that the financial statements and the Registry Trust Report be reviewed to ensure that the account balances are properly recorded.

Observation No. 7:

We noted that the Due to Other account has \$2,201.44 pending to be paid to Rochester Armored Car Company. The amount due to Rochester Armored Car Company resulted from the County Clerk being reimbursed twice from both the Sheriff's Department and Rochester Armored Car Company.

We recommend that the funds be transferred to the County Treasurer's Office (receipted to General Fund- Accounts Payable 0-1100-202-00-000-0-000). In addition, a payment request should be submitted to the County Auditor's Office.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 285TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 352ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

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

HIDALGO COUNTY CLERK
REGISTRY TRUST REPORT - CHECKS NOT POSTED IN ODYSSEY
MARCH 2020

February 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID NO.	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
7/5/2017	44	117	PAULIN CORONADO CORONA	CR-18-07608-D	1,000.00		1,000.00	-	WCB CK # 7656 / 7557
11/29/2018	45	245	ISABEL CORDOVA	PID#625888/CR-18-15744-A	500.00		500.00	-	WCB CK # 7665 / 7666
8/20/2019	46	146	AMANDA RAMIREZ	BOND 030908-19	500.00		500.00	-	WCB CK # 7635 / 7536

March 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID NO.	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/31/2007	31	111	JOSE LUIS OLIVAREZ VEGA	CR-07-8047-F	502.00		502.00	-	WCB CK # 7686 / 7687
11/13/2008	34	39	STATE OF TEXAS VS SANDY YSENA LYBET	CR-09-1201-G	502.00		502.00	-	WCB CK # 7682 / 7683
3/27/2018	45	63	JULIO FERNANDO ALCARAS	BOND#004260-18PID# 2705964	429.58		429.58	-	WCB CK # 7691 / 7692
2/20/2019	46	34	DAVID ORTIZ AVILA	PID# 2582685	292.06		292.06	-	WCB CK # 7679 / 7680

HIDALGO COUNTY CLERK
CREDIT CARD PAYMENTS IN THE GENERAL FUND
AS OF MARCH 31, 2020

Pg 1 of 1

Date	Case	Ref	Amount
7/2/2019	CL-19-1272-D	81227	100.00
3/31/2020	CL-20-1007-A	88832	850.00

05/12/20

Trust
MONTHLY DEPOSIT REPORT - TRUST REPORT
March 2020

Date	Num	Name	Memo	Clr	Amount
Mar 20					
3/2/2020			Deposit...961962	X	1,620.00
3/2/2020		CREDIT CARDS	#88082	X	500.00
3/3/2020			Deposit...961963	X	2,258.83
3/3/2020			Deposit...961964	X	6,264.88
3/4/2020			Deposit...961965	X	2,000.00
3/5/2020			Deposit...961966	X	350.00
3/6/2020			Deposit...961967	X	12,460.70
3/10/2020			Deposit...961968	X	500.00
3/11/2020			Deposit...961969	X	45,231.76
3/12/2020			Deposit...961970	X	66,448.00
3/12/2020			Deposit...961971	X	16,550.42
3/13/2020			Deposit...Registry...961972..	X	4,076.51
3/17/2020			Deposit...Registry...961973..	X	4,698.52
3/18/2020			Deposit...Registry...961974..	X	26,084.93
3/19/2020			Deposit...Registry...961975..	X	20,000.00
3/19/2020			Deposit...Registry...961976..	X	13,948.64
3/23/2020			Deposit...961977	X	11,167.87
3/24/2020			Deposit...961978	X	500.00
3/25/2020			Deposit...961979	X	108,381.54
3/30/2020		CREDIT CARDS	#88032		850.00
Mar 20					343,892.40

HIDALGO COUNTY, TEXAS
COUNTY CLERK TRUST ACCOUNT REPORT
March 2020

DATE	PO	NSL	STYLE	CASE NUMBER/PO NO.	B.O.M.	MONTHLY DEPOSITS	MONTHLY CHECKS	BALANCE E.O.M.	RECEIVED FROM	CASE STATUS	STATUS DATE
3/26/2020	47	40	ALMA ELIAS CALDERONI	P-37,849	2,765.27	580.00		2,765.27	PRESTATE OF TEXAS	INVEST CK # 7768	3/26/2020
3/26/2020	47	41	IRASDIA SALINAS	CL-20-1015-A		1,120.00			IRASDIA SALINAS	INVEST CK # 7769	3/26/2020
3/26/2020	47	41	JUAN ANGEL GUERRA	CL-20-1016-A		500.00			BOLLOPO RODRIGUEZ	INVEST CK # 7770	3/26/2020
3/26/2020	47	41	ROXANA RODRIGUEZ	CL-20-1024-A		500.00			GUSTAVO H VELA	INVEST CK # 7771	3/26/2020
3/26/2020	47	41	GUADALUPE GUERRA	CL-20-1027-A		500.00			JUAN ANGEL GUERRA	INVEST CK # 7772	3/26/2020
3/26/2020	47	42	JUAN ANGEL GUERRA	CL-20-1121-A		500.00			JUAN ANGEL GUERRA	INVEST CK # 7773	3/26/2020
3/26/2020	47	42	YETZEL ORTEGO	CL-17-4033-A		1,548.80			ALIFATE	INVEST CK # 7774	3/26/2020
3/26/2020	47	43	JUAN ANGEL GUERRA	CL-17-4034-A		885.00			ALIFATE	INVEST CK # 7775	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7776	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7777	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7778	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7779	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7780	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7781	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7782	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7783	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7784	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7785	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7786	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7787	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7788	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7789	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7790	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7791	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7792	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7793	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7794	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7795	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7796	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7797	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7798	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7799	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7800	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7801	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7802	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7803	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7804	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7805	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7806	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7807	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7808	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7809	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7810	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7811	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7812	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7813	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7814	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7815	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7816	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7817	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7818	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7819	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7820	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7821	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7822	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7823	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7824	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7825	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7826	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7827	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7828	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7829	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7830	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7831	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7832	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7833	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7834	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7835	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7836	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7837	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7838	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7839	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7840	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7841	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7842	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7843	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7844	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7845	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7846	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7847	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7848	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7849	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7850	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7851	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7852	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7853	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7854	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7855	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7856	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7857	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7858	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7859	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7860	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7861	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7862	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7863	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7864	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7865	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7866	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7867	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4022-A		5,311.63			ALIFATE	INVEST CK # 7868	3/26/2020
3/26/2020	47	43	LUOVINA HERNANDEZ	CL-15-4							

Total Deposits per Quickbooks report:	343,892.40
Total Deposit on Registry Trust Report	<u>343,042.40</u>
Difference:	850.00

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

June 8, 2020

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

Re: Texas Parks and Wildlife Financial Statements for February 2020 and March 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the months ended February 29, 2020 and March 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,

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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32ND D.C.

FERNANDO MANCINAS
JUDGE, 33RD D.C.

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

ROSIE GUERRA REYNA
JUDGE, 226TH D.C.

MARLA CUELLAR
JUDGE, 375TH D.C.

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

ROE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENIO VASQUEZ
JUDGE, 395TH D.C.

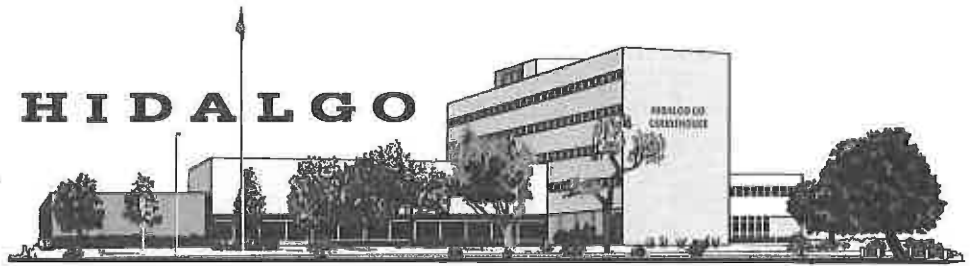
ISRAEL RAMON, JR.
JUDGE, 435TH D.C.

RENÉE N. BETANCOURT
JUDGE, 443RD D.C.

YSMAEL D. FONSECA
JUDGE, 494TH D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

June 29, 2020

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

Re: Texas Parks and Wildlife Financial Statements for April 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the month ended April 30, 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,

A handwritten signature in cursive script that reads 'Maria A. Duran' followed by a small 'R' or 'B' mark.

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 226TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 393RD D.C.

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

RENÉE R. BETANCOURT
JUDGE, 449TH D.C.

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

July 9, 2020

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

Re: Registry Financial Statements for April 30, 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Registry financial statements for the month ended April 30, 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 in the observations below.

Observation No. 1:

As of April 30, 2020, 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, \$1,900.00, and \$.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 April 30, 2020, 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 Chapters 74 and 76.

Observation No. 3:

As of April 30, 2020, the "Investments" and "Trust Deposits" balance sheet accounts had a balance of \$9,777,165.74 and \$23,443,434.90, respectfully. The balance on these accounts consists of funds deposited into the registry account from 1954 through 2020 pursuant to a court order.

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. BINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 209 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 352 ND D.C.	NOE GONZALEZ JUDGE, 376 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 396 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	YSAIAH D. FONSECA JUDGE, 464 TH D.C.
---	--	---	--	--	--	---	--	--	--	--	--

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.

Observation No. 4:

We noted that three checks issued during the month of February 2020 (\$2,000.00), four checks issued during the month of March 2020 (\$1,725.64), and seven checks issued during the month of April 2020 (\$116,199.58) were not posted in Odyssey (EXHIBIT A). According to the County Clerk's Office Internal Auditor, one of the 14 checks was accidentally omitted in the financial section of the case upon the closure of the bond, five of the 14 checks were posted during the month of May 2020, and eight checks were not posted in Odyssey due to configuration issues. The department is currently working with the Information Technology Department to resolve the problem.

We recommend that all checks issued from the Registry account be promptly recorded in Odyssey to reflect the proper balance. The County Clerk's Office should continue to work with the Information Technology Department until the issue is resolved.

Observation No 5:

As of April 30, 2020, there were two credit card payments from July 2, 2019 and March 31, 2020, totaling \$950.00 deposited into the County Treasurer's General Fund account instead of the County Clerk's Registry account (EXHIBIT C). According to Internal Auditor, the credit card transactions were accidentally processed from the incorrect credit card portal causing for the credit card payments to be deposited into the General Fund account. The department is currently preparing a payment request for reimbursement from the General Fund account to the Registry Account.

We recommend that a payment request for reimbursement be submitted to the County Auditor's Office as soon as possible.

Observation No. 6:

We noted that an \$850.00 deposit made to the General Fund instead of the County Clerk's Registry account (as mentioned in Observation No. 5) was recorded on the Registry balance sheet and the Registry Trust Report (EXHIBIT B) causing the cash balance on the Registry balance sheet to be overstated. In addition, one check in the amount of \$110.20 was voided in April 2020; however, it was not recorded on the Registry balance sheet or on the Registry Trust Report causing the cash balance to be understated. The County Auditor's Office manually adjusted the balance sheet to reflect the proper amounts in the Cash, Due from General Fund, and Trust Deposit accounts. According to the County Clerk's Office Internal Auditor, a revised Registry Trust report will be submitted to the County Auditor's Office.

We recommend that the financial statements and the Registry Trust Report be reviewed to ensure that the account balances are properly recorded.

Observation No. 7:

We noted that the Due to Other account has \$2,201.44 pending to be paid to Rochester Armored Car Company. The amount due to Rochester Armored Car Company resulted from the County Clerk being reimbursed twice from both the Sheriff's Department and Rochester Armored Car Company.

We recommend that the funds be transferred to the County Treasurer's Office (receipted to General Fund-Accounts Payable 0-1100-202-00-000-000-0-000). In addition, a payment request should be submitted to the County Auditor's Office.

Please provide a management response to observations noted above by July 24, 2020 using the attached Management Response Forms.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO HANCAR
JUDGE, 93RD D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures: Exhibit A, Exhibit B, Exhibit C, and Management Response Forms

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAR
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. XERO VASQUEZ
JUDGE, 399TH D.C.

ISRAEL RAMON, JR.
JUDGE, 426TH D.C.

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

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

ACTION PLAN (AP)

Audit Project	Registry Financial Statement for April 30, 2020
Observation No. 1	As of April 30, 2020, 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, \$1,900.00, and \$.42, respectively. The balance on these accounts consists of bank service charges and NSF checks dated from 1999 through 2013.
Recommendation No. 1	We recommend that if collection efforts have been exhausted, management should request indemnification from Commissioners Court for the \$3,481.10.
GOAL/ACTION ITEM:	Attempt to collect on NSF Items and if collections efforts have been exhausted, request indemnification from Commissioners Court.
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	Registry Financial Statements for April 30, 2020
Observation No. 2	As of April 30, 2020, 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.
Recommendation No. 2	We recommend that the funds be escheated to the County Treasurer or the State Comptroller, as applicable, pursuant to Property Code Chapters 74 and 76.
GOAL/ACTION ITEM:	Escheat funds to the County Treasurer or the State Comptroller, as applicable, pursuant to Property Code Chapters 74 and 76.
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	Registry Financial Statements for April 30, 2020
Observation No. 3	As of April 30, 2020, the "Investments" and "Trust Deposits" balance sheet accounts had a balance of \$9,777,165.74 and \$23,443,434.90, respectfully. The balance on these accounts consists of funds deposited into the registry account from 1954 through 2020 pursuant to a court order.
Recommendation No. 3	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.
GOAL/ACTION ITEM:	To conduct research to determine if the court has ordered the release of funds to constituents for funds deposited into the registry account from 1954 through 2020.
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	Registry Financial Statements for April 30, 2020
Observation No. 4	We noted that three checks issued during the month of February 2020 (\$2,000.00), four checks issued during the month of March 2020 (\$1,725.64), and seven checks issued during the month of April 2020 (\$116,199.58) were not posted in Odyssey (EXHIBIT A). According to the County Clerk's Office Internal Auditor, one of the 14 checks was accidentally omitted in the financial section of the case upon the closure of the bond, five of the 14 checks were posted during the month of May 2020, and eight checks were not posted in Odyssey due to configuration issues. The department currently is currently working with the Information Technology Department to resolve the problem.
Recommendation No. 4	We recommend that all checks issued from the Registry account be promptly recorded in Odyssey to reflect the proper balance. The County Clerk's Office should continue to work with the Information Technology Department until the issue is resolved.
GOAL/ACTION ITEM:	For checks issued from the Registry account to be promptly recorded in Odyssey to reflect the proper balance.
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	Registry Financial Statements for April 30, 2020
Observation No. 5	As of April 30, 2020, there were two credit card payments from July 2, 2019 and March 31, 2020, totaling \$950.00 deposited into the County Treasurer's General Fund account instead of the County Clerk's Registry account (EXHIBIT C). According to Internal Auditor, the credit card transactions were accidentally processed from the incorrect credit card portal causing for the credit card payments to be deposited into the General Fund account. The department is currently preparing a payment request for reimbursement from the General Fund account to the Registry Account.
Recommendation No. 5	We recommend that a payment request for reimbursement be submitted to the County Auditor's Office as soon as possible.
GOAL/ACTION ITEM:	Submit payment request for reimbursement of credit card payments to the Registry Account.
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	Registry Financial Statements for April 30, 2020
Observation No. 6	We noted that an \$850.00 deposit made to the General Fund instead of the County Clerk's Registry account (as mentioned in Observation No. 5) was recorded on the Registry balance sheet and the Registry Trust Report (EXHIBIT B) causing the cash balance on the Registry balance sheet to be overstated. In addition, one check in the amount of \$110.20 was voided in April 2020; however, it was not recorded on the Registry balance sheet or on the Registry Trust Report causing the cash balance to be understated. The County Auditor's Office manually adjusted the balance sheet to reflect the proper amounts in the Cash, Due from General Fund, and Trust Deposit accounts. According to the County Clerk's Office Internal Auditor, a revised Registry Trust report will be submitted to the County Auditor's Office.
Recommendation No. 6	We recommend that the financial statements and the Registry Trust Report be reviewed to ensure that the account balances are properly recorded.
GOAL/ACTION ITEM:	Ensure that the account balances are properly recorded
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	Registry Financial Statements for April 30, 2020
Observation No. 7	We noted that the Due to Other account has \$2,201.44 pending to be paid to Rochester Armored Car Company. The amount due to Rochester Armored Car Company resulted from the County Clerk being reimbursed twice from both the Sheriff's Department and Rochester Armored Car Company.
Recommendation No. 7	We recommend that the funds be transferred to the County Treasurer's Office (receipted to General Fund-Accounts Payable 0-1100-202-00-000-000-0-000). In addition, a payment request should be submitted to the County Auditor's Office
GOAL/ACTION ITEM:	Submit funds to County Treasurer's Office and submit payment request to the County Auditor's Office to reimburse funds to Rochester Armored Car Company.
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

HIDALGO COUNTY CLERK
REGISTRY TRUST REPORT - CHECKS NOT POSTED IN ODYSSEY
APRIL 2020

February 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID NO.	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
7/5/2017	44	117	STATE OF TEXAS	PAULIN CORONADO CORONA	CR-18-07608-D	1,000.00	1,000.00	-	WCB CK # 7686 / 7557
11/29/2018	45	245	STATE OF TEXAS	ISABEL CORDOVA	PID#625888/CR-18-15744-A	500.00	500.00	-	WCB CK # 7665 / 7666
8/20/2019	46	146	SHERIFF	AMANDA RAMIREZ	BOND 030908-19	500.00	500.00	-	WCB CK # 7635 / 7536

March 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID NO.	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/31/2007	31	111	State of Texas vs	JOSE LUIS OLIVAREZ VEGA	CR-07-8047-F	502.00	502.00	-	WCB CK # 7686 / 7687
11/13/2008	34	39	STATE OF TEXAS VS	SANDY YSENA LYSBET	CR-09-1201-G	502.00	502.00	-	WCB CK # 7682 / 7683
3/27/2018	45	63	STATE OF TEXAS	JULIO FERNANDO ALCARAS	BOND#004260-18PID# 2705964	429.58	429.58	-	WCB CK # 7691 / 7692
2/20/2019	46	34	STATE OF TEXAS	DAVID ORTIZ AVILA	PID# 2582685	292.06	292.06	-	WCB CK # 7679 / 7680

April 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID NO.	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
8/19/2008	33	114	State of Texas vs	JORGE HERNANDEZ	CR-08-9377-H	502.00	502.00	-	DISMISSED
2/25/2019	46	40	STATE OF TEXAS	LUIS ROBERTO ORTEGA	PID# 1374720	500.00	500.00	-	WCB CK # 7744 / 7745
4/9/2019	46	70	SHERIFF	CHRISTIAN LEONEL RODRIGUEZ	PID#1977771	1,000.00	1,000.00	-	WCB CK # 7742 / 7743
7/5/2019	46	##	SHERIFF	ARATH TADEI PRUNEDA	PID#3039149	2,000.00	2,000.00	-	WCB CK # 7754 / 7755
2/20/2020	47	37	H-E-B-L-P	AMY G. PARRENO	CL-18-1718-F	1,816.04	3,816.04	(2,000.00)	PARTIAL W/D CK#7688
3/25/2020	47	53	PRUDENTIAL	SERAPHIM J. NEPOUCENO	P-38-326-A	54,190.77	54,190.77	-	INVEST CK # 7759
3/25/2020	47	54	PRUDENTIAL	SOPHIE I. NEPOUMUCENO	P-38-326-B	54,190.77	54,190.77	-	INVEST CK # 7760

05/12/20

Trust
MONTHLY DEPOSIT REPORT - TRUST REPORT
March 2020

Date	Num	Name	Memo	Clr	Amount
Mar 20					
3/2/2020			Deposit...961962	X	1,020.00
3/2/2020			#88082	X	500.00
3/3/2020		CREDIT CARDS	Deposit...961963	X	2,258.83
3/3/2020			Deposit...961964	X	6,264.68
3/4/2020			Deposit...961965	X	2,000.00
3/6/2020			Deposit...961966	X	350.00
3/6/2020			Deposit...961967	X	12,460.70
3/10/2020			Deposit...961968	X	500.00
3/11/2020			Deposit...961969	X	45,231.76
3/12/2020			Deposit...961970	X	66,448.00
3/12/2020			Deposit...961971	X	16,660.42
3/13/2020			Deposit...Registry...961972..	X	4,076.51
3/17/2020			Deposit...Registry...961973..	X	4,698.52
3/18/2020			Deposit...Registry...961974..	X	26,084.93
3/19/2020			Deposit...Registry...961975..	X	20,000.00
3/19/2020			Deposit...Registry...961976..	X	13,948.64
3/23/2020			Deposit...961977	X	11,187.87
3/24/2020			Deposit...961978	X	500.00
3/25/2020			Deposit...961979	X	108,381.54
3/30/2020		CREDIT CARDS	#88082		850.00
Mar 20					343,892.40

[illegible]

Total Deposits per Quickbooks report,	343,892.40
Total Deposit on Registry Trust Report	<u>(343,042.40)</u>
Difference	850.00

HIDALGO COUNTY CLERK
CREDIT CARD PAYMENTS IN THE GENERAL FUND
AS OF MARCH 31, 2020

Pg 1 of 1

Date	Case	Ref	Amount
7/2/2019	CL-19-1272-D	81227	100.00
3/31/2020	CL-20-1007-A	88832	850.00

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 23, 2020

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

Re: Fee Financial Statements for March 2020 and April 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the Fee financial statements for the months ended March 31, 2020 and April 30, 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 April 30, 2020, the "Accounts Receivable" balance sheet account had a balance of \$5,364.00. 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;
- "NSF checks" in the amount of \$4,703.00 from February 18, 2010 through March 19, 2020; and
- "Over disbursements" in the amount of \$270.00 from August 30, 2012 and October 18, 2012.

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 \$5,364.00.

Observation No. 2:

As of April 30, 2020, the "Due to Other Governments" balance sheet account had a balance of \$23,213.79. The amount consisted of \$2,879.79 due to the Secretary of State from December 11, 2003 through November 21, 2019 and \$20,334.00 due to Texas Department State Health Services from August 5, 2005 through April 27, 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 268TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 393RD D.C.

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

ISRAEL RAMON, JR.
JUDGE, 410TH D.C.

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

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

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 April 30, 2020, the "Due to Others" balance sheet account had a balance of \$386,037.84. The balance consisted of the following:

- "Attorney Ad-Litem" in the amount of \$9,397.95 dating from February 28, 2006 through August 31, 2017. 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 from July 16, 2003;
- "Overpayments" in the amount of \$365,739.52 dating from May 27, 2003 through April 28, 2020; and
- "Void checks over 90 days" in the amount of \$10,700.37 dating from February 25, 2016 through January 24, 2020.

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 Arcilia Duran, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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

BERNARDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA GUELLAR
JUDGE, 273RD D.C.

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

NOS GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 439TH D.C.

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JUDGE, 449TH D.C.

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 30, 2020

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

Re: Special Registry Financial Statements for January 2020 and February 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the Special Registry 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 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 February 29, 2020, the "Accounts Receivable" balance sheet account had a balance of \$2.64. The balance consisted of the following:

- "Over-Disbursement" in the amount of \$.01 dated July 31, 2018; and
- "Due from Bank" in the amount of \$2.63 dated January 1, 1998 and April 13, 1998;

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 \$2.64.

Observation No. 2:

As of February 29, 2020, the "Held in Trust" balance sheet account had a balance of \$15,277,590.30 dated as far back as 1980. The balance consisted of the following:

- "Bank-Hit Pend. Judgement" in the amount of \$28,143.80;
- "Held in Trust-Other" in the amount of \$6,510,395.67;
- "Other Held in Trust (CS)" in the amount of \$30,592.13;
- "Bank-Hit Pend Judgement (CS)" in the amount of \$68,700.29; and
- "2003 Bank-Hit Pend. Judgement -Other" in the amount of \$8,639,758.41.

We noted that \$392,080.81 of \$6,510,395.67 in "Held in Trust-Other" were excess proceeds related to tax sales dated as far back as 2000 (possibly older). According to the District Clerk's staff, the tax sales excess

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCASA
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 279TH D.C.

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

NDE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. RENO VASQUEZ
JUDGE, 399TH D.C.

ISRAEL RAMON, JR.
JUDGE, 438TH D.C.

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

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

proceeds have not been paid since the individual who the money is owed to has not presented an order to claim the funds and/or notices of excess funds have been issued but returned due to invalid address. In addition, staff is continuously working on clearing out account as time permits.

Pursuant to Tax Code §34.03 (a)(1), if the amount of excess proceeds related to a tax sale is more than \$25, before the 31st day after the date the excess proceeds are received by the clerk, the clerk must send by certified mail, return receipt requested, a written notice to the former owner of the property, at the former owner's last known address according to the records of the court or any other source reasonably available to the court.

Pursuant to Tax Code §34.03 (a)(2), the District Clerk must keep the excess proceeds related to a tax sale paid into court as provided by Section §34.02(d) for a period of two years after the date of the sale unless otherwise ordered by the court.

Pursuant to Tax Code §34.03 (b), if no claimant establishes entitlement to the proceeds within the period provided by Tax Code §34.03(a), the clerk shall distribute the excess proceeds to each taxing unit participating in the sale in an amount equal to the proportion its taxes, penalties, and interests bear to the total amount of taxes, penalties, and interest due all participants in the sale.

We recommend that staff conduct research to determine if a court order exists or is needed to pay the funds to whom they are owed. In addition, we recommend that a notice of excess proceeds is sent to the former owner pursuant to Tax Code §34.03 (a)(1). If a notice has been sent and the excess proceeds were not claimed, the funds should be distributed Pursuant to Tax Code §34.03 (b).

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 Arcilia Duran, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCINAS
JUDGE, 83rd D.C.

J. R. "BOBBY" FLORES
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JUDGE, 439th D.C.

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

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 23, 2020

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

Re: Jury Script Financial Statements for February 2020

Dear Ms. Leo:

We conducted a limited scope review of the Jury Script financial statements for the month ended 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 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 Arcilia Duran, CPA
Hidalgo County Auditor

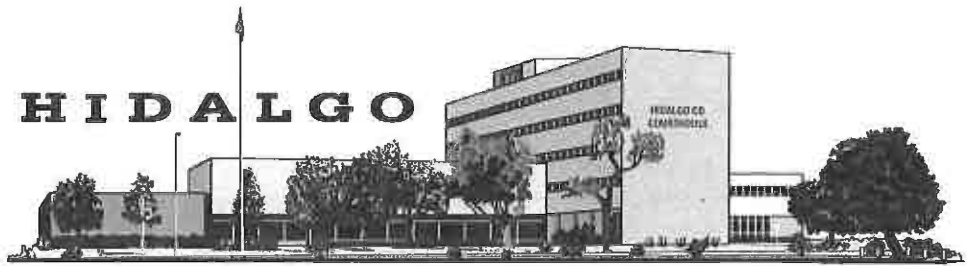
cc: The Honorable Laura Hinojosa, Hidalgo County District Clerk

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 42 ND D.C.	FERNANDO MANCIAS JUDGE, 45 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 131 ST D.C.	ROSE GUERRA REYNA JUDGE, 261 ST D.C.	MARLA CUELLAR JUDGE, 273 RD D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 TH D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 RD D.C.	L. KENO VASQUEZ JUDGE, 393 RD D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	YSHAEAL D. FONSECA JUDGE, 464 TH D.C.
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COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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2808 South Business Highway 281
Edinburg, Texas 78539-6243
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EDINBURG, TEXAS 78539

June 25, 2020

Julian Gonzalez, City Manager
City of Hidalgo
704 E. Ramon Ayala Drive
Hidalgo, Texas 78557

Re: City of Hidalgo Tax Increment Reinvestment Zone No. 1 Report No. 2019-23

Dear Mr. Gonzalez:

We conducted a limited scope review of the interlocal agreement between the City of Hidalgo, Hidalgo County, and City of Hidalgo Reinvestment Zone Number One (Hidalgo TIRZ). The objectives of the review were to determine the accuracy of the Hidalgo TIRZ 2018-2019 (collections for February 1, 2018 through January 31, 2019) payment amount and compliance with Tax Code §311.016 and Sections IV (B)(7) and VI (K) of the interlocal agreement regarding completion of the TIRZ's annual report, updated fact sheet, and annual audit of the Hidalgo TIRZ.

The scope of the review was limited to the Hidalgo TIRZ property accounts as of January 31, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The results of the review revealed the following:

1. A payment request in the amount of \$291,598.32 was received from the City of Hidalgo on behalf of the Hidalgo TIRZ; however, it was determined that the amount due to the Hidalgo TIRZ for 2018-2019 is \$593,315.03 (see Exhibit A).
2. The TIRZ's annual report, fact sheet and TIRZ's annual audit were submitted in compliance with Tax Code §311.016 and Sections IV (B) (7) and IV (K) of the interlocal agreement.

We will proceed to process the 2019 Hidalgo TIRZ payment in the amount of \$593,315.03.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge
Mr. Valde Guerra, County Executive Officer
Mr. Ernesto Monita, Finance Director, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCAB
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 130TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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RENEE R. BETANCOURT
JUDGE, 440TH D.C.

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

EXHIBIT A 2018-2019 Hidalgo TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Hidalgo TIRZ Calculation for Tax Year 2018	Hidalgo TIRZ Calculation for Tax Year 2017	Hidalgo TIRZ Calculation for Tax Year 2016	Hidalgo TIRZ Calculation for Tax Year 2015	Hidalgo TIRZ Calculation for Tax Year 2014	Hidalgo TIRZ Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	\$ 82,398,424.00 \$ 0.0058	\$ 80,827,010.00 \$ 0.0058	\$ 79,384,365.00 \$ 0.0059	\$ 66,834,278.00 \$ 0.0059	\$ 67,463,516.00 \$ 0.0059		
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 477,910.86	\$ 468,796.66	\$ 468,367.75	\$ 394,322.24	\$ 398,034.74		
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 82,398,424.00 \$ 0.0058	\$ 80,827,010.00 \$ 0.0058	\$ 79,384,365.00 \$ 0.0059	\$ 66,834,278.00 \$ 0.0059	\$ 67,463,516.00 \$ 0.0059		
Captured Appraised Value	\$ 56,486,339.00	\$ 56,914,925.00	\$ 55,472,280.00	\$ 42,922,193.00	\$ 43,551,451.00		
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual M&O) (.5200/100)	\$ 298,280.33	\$ 290,949.10	\$ 287,679.24	\$ 223,195.40	\$ 226,457.44		
Tax Levy Due to TIRZ	\$ 410,962.10	\$ 54,193.41	\$ 1,274.01	\$ 2,967.65	\$ 45.75		
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 477,910.86	\$ 468,796.66	\$ 468,367.75	\$ 394,322.24	\$ 398,034.74		
Percent Collected of Actual Levy	85.95%	11.56%	0.27%	0.75%	0.01%		
Tax Levy Due to TIRZ (multiplied by) Percent Collected of Actual Levy	\$ 298,280.33	\$ 290,949.10	\$ 287,679.24	\$ 223,195.40	\$ 226,457.44		
(Less) Administrative Cost	\$ 296,491.25	\$ 33,633.72	\$ 776.73	\$ 1,673.97	\$ 22.65		
(Less) Adjustments **	\$ 285,491.25	\$ 33,633.72	\$ 776.73	\$ 1,673.97	\$ 22.65		
2018-2019 TIRZ PAYMENT AMOUNT	\$ 285,491.25	\$ 33,633.72	\$ 776.73	\$ 1,673.97	\$ 22.65		\$ 291,598.32

** 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	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	\$ 100,793,391.00 \$ 0.0058	\$ 95,219,259.00 \$ 0.0058	\$ 93,946,245.00 \$ 0.0059	\$ 79,719,742.00 \$ 0.0059	\$ 67,546,377.00 \$ 0.0059	\$ 60,896,349.00 \$ 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 584,601.67	\$ 552,271.70	\$ 554,282.85	\$ 470,345.48	\$ 398,522.62	\$ 358,878.46	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 100,793,391.00 \$ 0.0058	\$ 95,219,259.00 \$ 0.0058	\$ 93,946,245.00 \$ 0.0059	\$ 79,719,742.00 \$ 0.0059	\$ 67,546,377.00 \$ 0.0059	\$ 60,896,349.00 \$ 0.0059	
Captured Appraised Value	\$ 76,865,750.00	\$ 71,292,618.00	\$ 70,019,604.00	\$ 55,793,101.00	\$ 43,619,736.00	\$ 37,069,708.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual M&O) (.5200/100)	\$ 399,020.43	\$ 364,447.86	\$ 363,121.67	\$ 290,124.13	\$ 226,822.63	\$ 189,315.00	
Tax Levy Due to TIRZ	\$ 512,234.54	\$ 54,193.41	\$ 1,274.01	\$ 2,967.65	\$ 45.75	\$ 23.31	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 584,601.67	\$ 552,271.70	\$ 554,282.85	\$ 470,345.48	\$ 398,522.62	\$ 358,878.46	
Percent Collected of Actual Levy	87.6211%	9.8128%	0.2298%	0.6309%	0.0115%	0.0065%	
Tax Levy Due to TIRZ (multiplied by) Percent Collected of Actual Levy	\$ 399,020.43	\$ 364,447.86	\$ 363,121.67	\$ 290,124.13	\$ 226,822.63	\$ 189,315.00	
(Less) Administrative Cost	\$ 343,492.61	\$ 35,762.84	\$ 834.45	\$ 1,830.39	\$ 26.08	\$ 12.31	
(Less) Adjustments ***	\$ 342,492.61	\$ 35,762.84	\$ 834.45	\$ 1,830.39	\$ 26.08	\$ 12.31	
Adjustments *** (Years 2013-2011 & 2009-2007)							
2018-2019 TIRZ PAYMENT AMOUNT	\$ 342,492.61	\$ 35,762.84	\$ 834.45	\$ 1,830.39	\$ 26.08	\$ 12.31	\$ 21,291.22
							\$ 593,315.93

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

*** Adjustments are made for Annexed/DeAnnexed Accounts according to Ordinance 2012-19, Approved by Commissioners Court AI-55855

\$ (301,716.71)

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

June 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 Hidalgo TIRZ No. 1 Report No. 2019-23

Dear Mr. Villarreal:

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

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

In conducting the review, we reviewed TIRZ collection reports and TIRZ lists of accounts provided by the Tax Office, and a list of tax accounts coded THCHD and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 958759, 958760, 958763, 958765, 958766, 101722, and 1143952 located within the TIRZ boundaries were not included in the TIRZ collection reports and TIRZ list of accounts provided by the Tax Office. The collection reports and tax accounts were manually adjusted to reflect the proper collections and the 2018 taxable value.

We recommend that the tax accounts be added to the TIRZ collection reports and TIRZ list of accounts. In addition, copies of the revised TIRZ collection reports and TIRZ list of accounts should be submitted to the County Auditor's Office.

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

Respectfully,

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

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Julian Gonzalez, City Manager, City of Hidalgo
Mr. Ernesto Monita, Finance Director, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANGAS
JUDGE, 63RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 270TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 568TH D.C.

ISRAEL RAMON, JR.
JUDGE, 426TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 5, 2020

Robert L. Salinas, City Manager
City of Alamo
420 N. Tower Rd.
Alamo, Texas 78516

Re: City of Alamo TIRZ No. 1 – Report No. 2020-31

Dear Mr. Salinas:

We conducted a limited scope review of the interlocal agreement between the City of Alamo, Hidalgo County, and the City of Alamo Reinvestment Zone (TIRZ) No. 1. The objectives of the review were to determine the accuracy of the Alamo TIRZ No. 1 2019-2020 payment request and compliance with Tax Code §311.016 and sections IV (B) (2) and VII (J) of the interlocal agreement.

The scope of the review was limited to the property accounts within the City of Alamo TIRZ No. 1 as of January 31, 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 improvements could be made.

The results of the review revealed the following:

1. A payment request in the amount of \$68,104.00 was received from the City of Alamo; however, it was determined that the payment amount should be \$97,539.59 (a difference of \$29,435.59) (see Exhibit A).
2. The fact sheet, annual reports, and annual financial review were submitted in compliance with Tax Code §311.016 and section IV (B) (2) and section VII (J) of the interlocal agreement.

We will proceed to process the 2020 Alamo TIRZ payment in the amount of \$97,539.59.

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, Ling Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SHOLEYERRY JUDGE, 32 ND D.C.	FERNANDO MANCIAS JUDGE, 43 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	MARLA CUELLAR JUDGE, 278 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 375 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 TH D.C.	L. RENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	YSMAEL D. FONSECA JUDGE, 448 TH D.C.
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EXHIBIT A

2019-2020 Alamo TIRZ Payment

Tax Incremental Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	County Auditor's Calculation for Tax Year 2009
Tax Incremental Reinvestment Zone (TIRZ) Payment Calculation											
County Appraised Value (HCAAD)	\$ 41,800,774.00	\$ 42,210,678.00	\$ 46,458,006.00	\$ 47,734,400.00	\$ 50,108,345.00	\$ 52,635,622.00	\$ 55,858,043.00	\$ 59,598,785.00	\$ 63,453,583.00	\$ 67,779,646.00	\$ 72,884,298.00
County Appraised Value (HCAAD) (Less) State Year Real Property Certified (GHD) Tax Rate (57.04100)	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAAD))	\$ 41,800,774.00	\$ 42,210,678.00	\$ 46,458,006.00	\$ 47,734,400.00	\$ 50,108,345.00	\$ 52,635,622.00	\$ 55,858,043.00	\$ 59,598,785.00	\$ 63,453,583.00	\$ 67,779,646.00	\$ 72,884,298.00
(Less) State Year Real Property Certified (GHD) Tax Rate (57.04100)	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00
Captured Appraised Value	\$ 1,905,426.00	\$ 2,315,330.00	\$ 5,562,658.00	\$ 7,839,052.00	\$ 10,213,997.00	\$ 12,740,274.00	\$ 15,962,695.00	\$ 19,703,437.00	\$ 23,558,235.00	\$ 27,884,298.00	\$ 33,988,950.00
Captured Appraised Value (Less) TIRZ Collection Rate (Per agreement with issuer of 51.27 or actual MCO)	\$ 9,364.12	\$ 11,824.80	\$ 28,321.78	\$ 40,390.92	\$ 52,307.16	\$ 65,335.38	\$ 80,000.00	\$ 97,575.61	\$ 118,747.27	\$ 140,000.00	\$ 170,000.00
TIRZ Levy Due to TIRZ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIRZ Collections (for February 1 through January 31) or per Collections Reports provided by Hidalgo County Tax Office	\$ 246,624.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67
(Less) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 246,624.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67	\$ 248,824.67
Percent Collected of Actual Levy	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Tax Levy Due to TIRZ	\$ 9,364.12	\$ 11,824.80	\$ 28,321.78	\$ 40,390.92	\$ 52,307.16	\$ 65,335.38	\$ 80,000.00	\$ 97,575.61	\$ 118,747.27	\$ 140,000.00	\$ 170,000.00
(Less) TIRZ Percent Collected of Actual Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Less) Administrative Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Less) Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020 TIRZ PAYMENT AMOUNT	\$ 9,364.12	\$ 11,824.80	\$ 28,321.78	\$ 40,390.92	\$ 52,307.16	\$ 65,335.38	\$ 80,000.00	\$ 97,575.61	\$ 118,747.27	\$ 140,000.00	\$ 170,000.00

** Adjustments are made in order to prevent an overpayment Delinquent taxes not due according to Section IV 9.10; and the adjustment limits payments to 100% allowable TIRZ levy

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 5, 2020

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

Re: City of Alamo TIRZ No. 1 - Report No. 2020-31

Dear Mr. Villarreal:

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

The scope of the review was limited to the tax accounts located within the TIRZ for tax roll 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

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

The results of the review revealed that tax account number 958551 located within the TIRZ boundaries was not included in the TIRZ collection reports and list of accounts provided by the Tax Office. The collection report was manually adjusted to reflect the proper collections.

Please submit a revised City of Alamo TIRZ collection report to the County Auditor's Office by June 30, 2020.

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, at ext. 4651, or me at ext. 4645.

Respectfully,

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY
JUDGE, 32ND D.C.

FERNANDO NANCAS
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 126TH D.C.

ROSE GUERRA REYNA
JUDGE, 226TH D.C.

MARLA CUELLAR
JUDGE, 271ST D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

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JUDGE, 388TH D.C.

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JUDGE, 438TH D.C.

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

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

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EDINBURG, TEXAS 78539

June 5, 2020

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

Re: City of Alton TIRZ No. 1-Report No. 2020-36

Dear Mr. Underwood:

We conducted a limited scope review of the interlocal agreement between the City of Alton, Hidalgo County, and City of Alton TIRZ No. 1. The objectives of the review were to determine the accuracy of the Alton TIRZ No. 1 2019-2020 payment request and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within Alton TIRZ No. 1 as of January 31, 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 improvements could be made.

The results of the review revealed the following:

1. A payment request was submitted in the amount of \$220,158.55; however, it was determined that the payment amount should be \$219,372.08 (a difference of \$786.47) (see Exhibit A); and
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Sections IV (B)(2) and VII (J) of the interlocal agreement and Tax Code §311.016.

We will proceed to process the 2020 Alton TIRZ No. 1 payment in the amount of \$219,372.08.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard F. Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANIAS JUDGE, 63 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 296 TH D.C.	MARLA CUELLAR JUDGE, 215 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 326 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 410 TH D.C.	RENEE R. BETHANCOURT JUDGE, 468 TH D.C.	YSMAEL D. FONSECA JUDGE, 484 TH D.C.
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EXHIBIT A

2019-2020 Alton TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Alton TIRZ Calculation for Tax Year 2019	Alton TIRZ Calculation for Tax Year 2017	Alton TIRZ Calculation for Tax Year 2016	Alton TIRZ Calculation for Tax Year 2015	Alton TIRZ Calculation for Tax Year 2014	Alton TIRZ Calculation for Tax Year 2013	Alton TIRZ Calculation for Tax Year 2012	Alton TIRZ Calculation for Tax Year 2011	Alton TIRZ Calculation for Tax Year 2010	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAAD) Captured Appraised Value	\$ 71,866,244.00 0.00575	\$ 58,072,133.00 0.0058	\$ 51,852,713.00 0.0059	\$ 46,737,569.00 0.0059	\$ 41,816,056.00 0.0059	\$ 37,604,467.00 0.0059	\$ 32,844,378.00 0.0059	\$ 32,670,017.00 0.0059	\$ 32,490,072.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 413,230.90	\$ 336,818.37	\$ 305,931.01	\$ 275,751.66	\$ 246,714.73	\$ 221,866.36	\$ 193,761.84	\$ 192,753.10	\$ 191,691.42	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAAD) Captured Appraised Value	\$ 71,866,244.00	\$ 58,072,133.00	\$ 51,852,713.00	\$ 46,737,569.00	\$ 41,816,056.00	\$ 37,604,467.00	\$ 32,844,378.00	\$ 32,670,017.00	\$ 32,490,072.00	
Tax Levy Due to TIRZ	\$ 233,235.40	\$ 186,077.14	\$ 134,314.56	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 35,348.54	\$ 35,429.56	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 180,464.07	\$ 148,997.14	\$ 106,973.37	\$ 86,558.06	\$ 66,385.06	\$ 50,666.84	\$ 32,844.38	\$ 31,755.10	\$ 31,755.10	
(Less) Administrative Cost (Less) Adjustments **										
2019-2020 TIRZ PAYMENT AMOUNT	\$ 180,464.07	\$ 148,997.14	\$ 106,973.37	\$ 86,558.06	\$ 66,385.06	\$ 50,666.84	\$ 32,844.38	\$ 31,755.10	\$ 31,755.10	\$ 221,168.68 (1,000.00)

** Adjustments are made in order to prevent an overpayment: Delinquent taxes not due according to Section 8.9; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAAD) Captured Appraised Value	\$ 71,830,495.00 0.00575	\$ 58,072,133.00 0.0058	\$ 51,852,713.00 0.0059	\$ 46,737,569.00 0.0059	\$ 41,816,056.00 0.0059	\$ 37,604,467.00 0.0059	\$ 32,844,378.00 0.0059	\$ 32,670,017.00 0.0059	\$ 32,490,072.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 413,025.35	\$ 336,818.37	\$ 305,931.01	\$ 275,751.66	\$ 246,714.73	\$ 221,866.36	\$ 193,761.84	\$ 192,753.10	\$ 191,691.42	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAAD) Captured Appraised Value	\$ 71,830,495.00	\$ 58,072,133.00	\$ 51,852,713.00	\$ 46,737,569.00	\$ 41,816,056.00	\$ 37,604,467.00	\$ 32,844,378.00	\$ 32,670,017.00	\$ 32,490,072.00	
Tax Levy Due to TIRZ	\$ 233,055.37	\$ 186,077.14	\$ 134,314.56	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 35,348.54	\$ 35,429.56	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 180,414.45	\$ 148,997.14	\$ 106,973.37	\$ 86,558.06	\$ 66,385.06	\$ 50,666.84	\$ 32,844.38	\$ 31,755.10	\$ 31,755.10	
(Less) Administrative Cost (Less) Adjustments **										
2019-2020 TIRZ PAYMENT AMOUNT	\$ 180,414.45	\$ 148,997.14	\$ 106,973.37	\$ 86,558.06	\$ 66,385.06	\$ 50,666.84	\$ 32,844.38	\$ 31,755.10	\$ 31,755.10	\$ 221,093.45 (1,000.00)

** Adjustments are made in order to prevent an overpayment: Delinquent taxes not due according to Section 8.9; the adjustment limits payments to 100% allowable TIRZ levy

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 10, 2020

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

Re: City of Pharr TIRZ No. 2 Report No. 2020-38

Dear Mr. Villarreal:

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

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 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 responsibility for sound internal controls rests with management.

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

The results of the review revealed that tax account number 1182776 located within the TIRZ boundaries was not included in the TIRZ collection reports and list of accounts provided by the Tax Office.

In addition, account numbers 657111 and 1131402 located within the TIRZ boundaries were included in the tax collection reports and list of accounts provided by the Tax Office; however, some collections for both accounts were not included in the TIRZ collection reports provided.

The collections reports were manually adjusted to reflect the proper collections.

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

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 101ST D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 352ND D.C.

NOE GONZALEZ
JUDGE, 319TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 318TH D.C.

L. KENO VASQUEZ
JUDGE, 386TH D.C.

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

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

YIMAEI D. PONSECA
JUDGE, 464TH D.C.

COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 10, 2020

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

Re: City of Pharr TIRZ No. 2 Report No. 2020-38

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2019 list of tax accounts coded THPR2 by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list only included real property tax accounts located within the TIRZ boundaries.

The scope of the review was limited to randomly selected tax accounts located within the TIRZ boundaries for tax roll 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.

As part of the review, we reviewed the agreement between Hidalgo County and the City of Pharr TIRZ No. 2, and the 2019 list of tax accounts coded THPR2 and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 1069559, 1069560, and 1069561 are not located within the TIRZ boundaries; however, the tax account numbers were included on the tax year 2019 list of tax accounts coded THPR2 by HCAD.

Please make the necessary corrections and submit the tax year 2019 revised list of tax accounts coded THPR2 to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by July 31, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY JUDGE, 62 ND D.C.	FERNANDO RANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 120 TH D.C.	ROSE GUERRA REYNA JUDGE, 200 TH D.C.	NARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	HOE GONZALEZ JUDGE, 360 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 470 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 10, 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. 2020-38

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 2019-2020 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, 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.

The results of the review revealed the following:

1. A payment request was submitted in the amount of \$162,214.44; however, it was determined that the payment amount should be \$181,446.07 (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 2019-2020 Pharr TIRZ No. 2 payment in the amount of \$181,446.07.

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 Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO HANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 269TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 396TH D.C.

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

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

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

EXHIBIT A

2019-2020 Pharr TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Pharr TIRZ Calculation for Tax Year 2019	Pharr TIRZ Calculation for Tax Year 2018	Pharr TIRZ Calculation for Tax Year 2017	Pharr TIRZ Calculation for Tax Year 2016	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.58/100)	\$ 83,431,195.00 0.0058	\$ 67,728,096.55 0.0058	\$ 60,128,968.00 0.0058	\$ 38,155,075.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 483,900.93	\$ 392,822.96	\$ 348,748.01	\$ 225,114.94	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 83,431,195.00 \$ 10,054,152.00	\$ 67,728,096.55 \$ 10,054,152.00	\$ 60,128,968.00 \$ 10,054,152.00	\$ 38,155,075.00 \$ 10,054,152.00	
Captured Appraised Value	\$ 73,377,043.00	\$ 57,673,944.55	\$ 50,074,816.00	\$ 28,100,923.00	
Captured Appraised Value (Multiplied by) 50% of M&O Rate (Per agreement s/b the lesser of .5225 or actual)	\$ 73,377,043.00 0.0025500	\$ 57,673,944.55 0.0025500	\$ 50,074,816.00 0.0025500	\$ 28,100,923.00 0.0025930	
Tax Levy Due to TIRZ	\$ 187,111.46	\$ 147,068.56	\$ 127,991.23	\$ 72,865.69	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 380,593.82 \$ 483,900.93	\$ 36,455.10 \$ 392,822.96	\$ 4,746.76 \$ 348,748.01	\$ 5,124.16 \$ 225,114.94	
Percent Collected of Actual Levy	78.651%	9.2803%	1.3611%	2.2762%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 187,111.46 78.651%	\$ 147,068.56 9.28%	\$ 127,991.23 1.36%	\$ 72,865.69 2.28%	
(Less) Administrative Cost	\$ 147,165.38	\$ 13,648.39	\$ 1,742.07	\$ 1,658.60	
(Less) Adjustments **	\$ (1,000.00)	\$ (1,000.00)	\$ -	\$ -	
2019-2020 TIRZ PAYMENT AMOUNT	\$ 146,165.38	\$ 12,648.39	\$ 1,742.07	\$ 1,658.60	\$ 162,214.44

** 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 2019	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 83,431,195.00 0.00575	\$ 67,728,096.00 0.0058	\$ 60,128,968.00 0.0058	\$ 38,155,075.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 479,729.37	\$ 392,822.96	\$ 348,748.01	\$ 225,114.94	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 83,431,195.00 \$ 10,054,112.00	\$ 67,728,096.00 \$ 10,054,112.00	\$ 60,128,968.00 \$ 10,054,112.00	\$ 38,155,075.00 \$ 10,054,112.00	
Captured Appraised Value	\$ 73,377,083.00	\$ 57,673,984.00	\$ 50,074,856.00	\$ 28,100,963.00	
Captured Appraised Value (Multiplied by) 50% of M&O Rate (Per agreement s/b the lesser of .5225 or actual)	\$ 73,377,083.00 0.0025180	\$ 57,673,984.00 0.0025500	\$ 50,074,856.00 0.0025560	\$ 28,100,963.00 0.0025930	
Tax Levy Due to TIRZ	\$ 184,763.49	\$ 147,068.66	\$ 127,991.33	\$ 72,865.80	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 442,603.61 \$ 479,729.37	\$ 42,588.92 \$ 392,822.96	\$ 10,493.31 \$ 348,748.01	\$ 11,319.71 \$ 225,114.94	
Percent Collected of Actual Levy	92.2611%	10.8418%	3.0089%	5.0284%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 184,763.49 92.2611%	\$ 147,068.66 10.8418%	\$ 127,991.33 3.0089%	\$ 72,865.80 5.0284%	
(Less) Administrative Cost	\$ 170,464.83	\$ 15,944.89	\$ 3,851.13	\$ 3,663.98	
(Less) Adjustments **	\$ (1,000.00)	\$ (3,963.65)	\$ (3,851.13)	\$ (3,663.98)	
2019-2020 TIRZ PAYMENT AMOUNT	\$ 169,464.83	\$ 11,981.24	\$ -	\$ -	\$ 181,446.07

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

\$ (19,231.63)

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

June 19, 2020

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

Re: May 2020 DTA Payment Request Report No. 2020-52

Dear Mr. Villarreal:

We completed a limited scope review of the May 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. We will proceed to process the May 2020 DTA payment request in the amount of \$105,133.10 to LGBS.

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 May 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 May 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.

HIDALGO COUNTY DISTRICT JUDGES

LARRY H. SMOLEY
JUDGE, 4th D.C.

FRANK J. HANCOCK
JUDGE, 4th D.C.

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

ROSE GUERRA REYNA
JUDGE, 18th D.C.

MARIA CUELLAR
JUDGE, 21st D.C.

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

HOS GUZALIER
JUDGE, 37th D.C.
OVERSEEN

LEYNIA LOPEZ
JUDGE, 39th D.C.

L. KENO VASQUEZ
JUDGE, 35th D.C.

ISRAEL RAMON, JR.
JUDGE, 42nd D.C.

ROGER R. BETHANCOURT
JUDGE, 48th D.C.

YEMUEL D. FONSECA
JUDGE, 49th D.C.

Based on the review, 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 May 2020."
- Although DTA fees for 290 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 (289 tax accounts), and small amounts collected (1 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of \$(0.01).
- The "Hidalgo County Tax Office Collection Reports" total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

HIDALGO COUNTY DISTRICT JUDGES

ELIS A. SANCHEZ
JUDGE, 10th D.C.

HELENA G. SANCHEZ
JUDGE, 11th D.C.

J. R. "BOBBY" FURMAN
JUDGE, 12th D.C.

JOSE GUERRA REYES
JUDGE, 13th D.C.

MAJELA SUGLIS
JUDGE, 14th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 15th D.C.

BENJAMIN L. GONZALEZ
JUDGE, 16th D.C.
CHIEF CLERK

LETICIA LOPEZ
JUDGE, 17th D.C.

L. ROSA VARGAS
JUDGE, 18th D.C.

ISRAEL RAMOS, JR.
JUDGE, 19th D.C.

RONALD A. SUTANJANT
JUDGE, 20th D.C.

YVES L. FONSECA
JUDGE, 21st D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2018	P433002000003200	88.72	19.67	108.39	15.71
2	1	2018	G695502000007600	59.69	13.23	72.92	10.56
3	1	2018	W010000043000930	0.34	0.09	0.43	0.07
4	1	2018	N140000000001500	0.06	0.02	0.08	0.01
5	1	2017	S295000000049702	523.51	175.81	699.32	101.3
6	1	2017	S460000008000800	148.8	46.5	195.3	27.9
7	1	2017	G330000004003700	120.66	34.89	155.55	21.9
8	1	2017	E645000000001200	113.6	30.86	144.46	20.11
9	1	2017	S244000000005400	105.72	33.04	138.76	19.82
10	1	2017	C162300000002000	98.8	31.45	130.25	18.67
11	1	2017	J570000008001410	95.53	28.75	124.28	17.63
12	1	2017	N861302000006200	92.05	28.23	120.28	17.12
13	1	2017	Q300000001001100	78.98	25.14	104.12	14.93
14	1	2017	T537000002002300	68.42	20.18	88.6	12.52
15	1	2017	B505000015000100	60.2	18.81	79.01	11.29
16	1	2017	B355002000003900	41.72	12.79	54.51	7.76
17	1	2017	L319500000011800	33.47	9.74	43.21	6.13
18	1	2017	J510002000003300	33.46	9.29	42.75	5.97
19	1	2017	V054001000018600	30.6	8.85	39.45	5.56
20	1	2017	C150000002002000	21.03	5.96	26.99	3.79
21	1	2017	W689601000003000	18.51	5.67	24.18	3.44
22	1	2017	C14000064A000800	3.46	0.94	4.4	0.61
23	1	2017	P334597000055002	-57.9	-15.35	-73.25	-10.34
24	1	2016	N107000001002400	359.72	153.49	513.21	73.39
25	1	2016	L110002003008900	273.92	93.36	367.28	49.3
26	1	2016	M581000000006700	246.77	83.9	330.67	44.79
27	1	2016	N861302000006200	187.04	79.8	266.84	38.16
28	1	2016	N812000000000500	124.27	50.11	174.38	24.6
29	1	2016	V380002010000500	114.58	47.55	162.13	23.03
30	1	2016	L040000013000000	89.27	33.7	122.97	17.27
31	1	2016	L040000013000000	89.03	33.98	123.01	17.23
32	1	2016	L040000013000000	88.79	34.27	123.06	17.18
33	1	2016	L040000013000000	88.8	34.26	123.06	17.18
34	1	2016	I200002000001400	61.23	23.63	84.86	11.85
35	1	2016	C140000066000115	45.25	15.54	60.79	8.55
36	1	2016	C140000066000115	39.55	13.91	53.46	7.47
37	1	2016	N050000000002900	36.59	12.84	49.43	6.75
38	1	2016	O300004002001200	29.31	9.78	39.09	5.19
39	1	2016	M578500000002000	24.36	10.95	35.31	5.11
40	1	2016	Q300000001001100	24.35	10.67	35.02	5.04
41	1	2016	S728002000001800	28.04	9.38	37.42	4.96
42	1	2016	V056500000003500	20.76	8.01	28.77	4.02
43	1	2016	P840000000017210	17.03	7.66	24.69	3.58
44	1	2016	U300002000002600	15.53	6.11	21.64	3.05
45	1	2016	U300002000002600	9.03	3.55	12.58	1.78
46	1	2016	C140000066000115	7.98	2.9	10.88	1.51
47	1	2016	V380002010001000	6.58	2.88	9.46	1.36
48	1	2016	E650000006001000	5.78	1.97	7.75	1.04
49	1	2016	C443502000006000	3.51	1.49	5	0.71

50	1	2016	V020000012000000	1.9	0.83	2.73	0.39
51	1	2016	L672500000001700	0.2	0.1	0.3	0.04
52	1	2016	N050000000002900	-36.59	-12.84	-49.43	-6.75
53	1	2016	L040000013000000	-89.03	-33.98	-123.01	-17.23
54	1	2016	L040000013000000	-89.27	-33.7	-122.97	-17.27
55	1	2015	B190027000002400	185.03	84.03	269.06	36.08
56	1	2015	F555000000001000	169.9	73.77	243.67	31.6
57	1	2015	W120000003000500	148.44	63.96	212.4	27.39
58	1	2015	H265000017002600	145.64	61.77	207.41	26.43
59	1	2015	B190010000000900	105.66	52.21	157.87	22.03
60	1	2015	D600902000002300	109.35	45.28	154.63	19.35
61	1	2015	L106906000003800	88.36	42.11	130.47	18.03
62	1	2015	O300004002001200	84.86	38.54	123.4	16.55
63	1	2015	C443502000006000	47.41	25.92	73.33	10.53
64	1	2015	T210000254001625	51.69	24.16	75.85	10.39
65	1	2015	T210000254001625	51.69	24.16	75.85	10.39
66	1	2015	S425500000003500	39.51	18.07	57.58	7.76
67	1	2015	L583003000016200	38.97	16.14	55.11	6.9
68	1	2015	E497000000002100	32.84	14.48	47.32	6.21
69	1	2015	E650000006001000	29.15	13.43	42.58	5.77
70	1	2015	S728002000001800	23.51	10.67	34.18	4.58
71	1	2015	A050000000001504	19.37	9.57	28.94	4.04
72	1	2015	L110002003008900	3.09	1.42	4.51	0.61
73	1	2015	V056500000003500	0.67	0.33	1	0.14
74	1	2015	E540000009004500	0.05	0.02	0.07	0.01
75	1	2014	H265000017002600	162.01	88.16	250.17	32.32
76	1	2014	M581000000006700	117.51	68.16	185.67	25.56
77	1	2014	E645000000006100	106.39	60.37	166.76	22.34
78	1	2014	C497097PCH171906	86.84	45.23	132.07	16.41
79	1	2014	T220000008001814	41.94	27.47	69.41	9.94
80	1	2014	L583003000016200	36.87	19.7	56.57	7.19
81	1	2014	A200000000003400	20.86	11.68	32.54	4.35
82	1	2014	H185000175001200	11.4	6.25	17.65	2.29
83	1	2014	S359302000005300	10.89	5.6	16.49	2.03
84	1	2014	G880000011000400	10.99	5.45	16.44	2
85	1	2014	G880000011000400	4.2	2.05	6.25	0.76
86	1	2014	O300004002001200	2.27	1.3	3.57	0.48
87	1	2014	G880000011000400	-6.27	-2.53	-8.8	-1.14
88	1	2014	G880000011000400	-8.92	-3.18	-12.1	-1.62
89	1	2014	T210000239001530	-101.48	-50.74	-152.22	-19.18
90	1	2013	D380002000003200	345.73	228.47	574.2	74.68

91	1	2013	M215000004001500	159.94	97.17	257.11	30.71
92	1	2013	V089000000002700	129.38	88.51	217.89	29.3
93	1	2013	G120001000002600	94.7	59.1	153.8	18.89
94	1	2013	R142003000002200	77.23	46.92	124.15	14.83
95	1	2013	B190015000001300	59.63	40.8	100.43	13.51
96	1	2013	N500000002000500	59.29	37.41	96.7	12.01
97	1	2013	G120001000002600	47.35	29.55	76.9	9.45
98	1	2013	H265000017002600	37.55	24.94	62.49	8.17
99	1	2013	S520000000001100	43.42	25.08	68.5	7.75
100	1	2013	S683000000013800	37.63	23.99	61.62	7.73
101	1	2013	V089500000006500	37.02	22.73	59.75	7.22
102	1	2013	G120001000002600	31.56	19.7	51.26	6.3
103	1	2013	S520000000001100	28.9	16.69	45.59	5.16
104	1	2013	C660000009000700	20.84	12.46	33.3	3.91
105	1	2013	W340000000000800	16.41	10.51	26.92	3.39
106	1	2013	W230000013000600	13.51	8.2	21.71	2.59
107	1	2013	F675005000002100	5.8	3.82	9.62	1.25
108	1	2013	P320002006001200	3.36	1.97	5.33	0.62
109	1	2012	M685000000000600	251.77	200.78	452.55	60.8
110	1	2012	L155002002002300	140.55	94.75	235.3	26.14
111	1	2012	W230000013000600	100.13	72.84	172.97	21.03
112	1	2012	V089000000002700	77.4	62.24	139.64	18.92
113	1	2012	V089500000006500	61.6	45.22	106.82	13.12
114	1	2012	H120000066002800	42.31	31.06	73.37	9.01
115	1	2012	N665000002000500	40.44	26.73	67.17	7.28
116	1	2012	C030000189001000	31.79	22.69	54.48	6.48
117	1	2012	A080000000110921	27.45	18.6	46.05	5.15
118	1	2012	C112200000000400	17.1	11.87	28.97	3.33
119	1	2012	B158003004001600	2.04	1.5	3.54	0.44
120	1	2011	B193019000003300	446.85	368.27	815.12	97.19
121	1	2011	A180000056001218	240.85	176.82	417.67	42.63
122	1	2011	L080000005000400	58.82	50.62	109.44	13.76
123	1	2011	L155002002002300	59.19	47.01	106.2	12.08
124	1	2011	W230000013000600	37.72	31.97	69.69	8.6
125	1	2011	M415001000001110	38.29	30.04	68.33	7.64
126	1	2011	S110000002000900	35.68	27.5	63.18	6.9
127	1	2011	E650000006001300	29.57	24.66	54.23	6.56
128	1	2011	C750004001001900	23.35	19.32	42.67	5.11
129	1	2011	N480000004000203	18.16	15.27	33.43	4.09
130	1	2011	G590098004000101	12.45	9.8	22.25	2.5
131	1	2011	L080098036000401	6.77	5.9	12.67	1.62
132	1	2011	N476502000011200	1.38	1.13	2.51	0.29
133	1	2010	B193019000003300	470.85	444.55	915.4	110.88
134	1	2010	R176002000003700	364.17	323.21	687.38	76.48
135	1	2010	E470000003000500	206.23	180.97	387.2	42.38
136	1	2010	D680000039001200	128.08	107.7	235.78	24.21
137	1	2010	S110000002000900	87.35	77.81	165.16	18.47
138	1	2010	L080098036000401	52	51.52	103.52	13.34
139	1	2010	T475002000001700	36.92	35.36	72.28	8.92
140	1	2010	N861301000009900	17.1	16.14	33.24	4.03
141	1	2009	B193019000003300	321.92	342.57	664.49	81.61
142	1	2009	A180000056001218	316.92	308.73	625.65	67.5
143	1	2009	E470000003000500	271.49	270.81	542.3	60.68

144	1	2009	G550000000001200	110.34	113.74	224.08	26.32
145	1	2009	P640000072000700	99.77	89.88	189.65	17.96
146	1	2009	M355000050000D00	72.73	69.4	142.13	14.84
147	1	2009	C910000000004500	64.29	63.07	127.36	13.89
148	1	2009	S061001000003700	72.26	66.54	138.8	13.66
149	1	2009	B157006000000500	49.71	46.6	96.31	9.77
150	1	2009	S045500000004600	35.89	39.27	75.16	9.58
151	1	2009	G405500000001600	28.8	35.64	64.44	9.29
152	1	2009	F510098000000201	29.32	31.02	60.34	7.35
153	1	2009	L245000000004100	19.09	20.5	39.59	4.92
154	1	2009	S525001043002700	13.72	16.9	30.62	4.4
155	1	2009	R284600000004900	13.63	12.6	26.23	2.6
156	1	2009	M186000000000400	4.13	3.84	7.97	0.8
157	1	2009	E650000006001300	1.36	1.46	2.82	0.35
158	1	2008	M355000050000D00	242.99	261.02	504.01	53.94
159	1	2008	G550000000001200	141.03	162.3	303.33	36.17
160	1	2008	M270002000004200	131.09	136	267.09	26.94
161	1	2008	A180000056001218	102.34	111.97	214.31	23.64
162	1	2008	R103300000000300	81.28	80.53	161.81	15
163	1	2008	M186000000000400	61.93	65.28	127.21	13.19
164	1	2008	P890006010000900	42.45	41.59	84.04	7.7
165	1	2008	D790001001000700	22.54	26.68	49.22	6.12
166	1	2008	M355000029000200	19.56	24.73	44.29	6.02
167	1	2008	S525001043002700	13.06	17.66	30.72	4.43
168	1	2008	A555000000000300	11.71	13.14	24.85	2.85
169	1	2008	G405500000001600	4.54	6.17	10.71	1.55
170	1	2008	L080098036000401	2.62	3.23	5.85	0.77
171	1	2007	S690000003000700	306.79	328.52	635.31	56.6
172	1	2007	B310000000001615	70.58	87.32	157.9	18.31
173	1	2007	H350000005000100	62.65	69.8	132.45	12.78
174	1	2007	A180000029000532	31.07	38.32	69.39	8.06
175	1	2007	L672500000014000	13.62	17.54	31.16	3.84
176	1	2007	P320002008000400	10.48	14.86	25.34	3.57
177	1	2007	O310009000001300	9.13	11.35	20.48	2.4
178	1	2007	B156007000004400	10.61	11.74	22.35	2.13
179	1	2007	L205000035000500	11.04	11.8	22.84	2.03
180	1	2007	P927901000007000	6.76	8.78	15.54	1.94
181	1	2007	B310000000001615	-70.58	-87.32	-157.9	-18.31
182	1	2006	E850002008000600	90.04	103.61	193.65	16.62
183	1	2006	A180000047000501	60.69	79.37	140.06	15.48
184	1	2006	L473500004001400	81.53	93.82	175.35	15.04
185	1	2006	G212000000000700	56.41	66.98	123.39	11.34
186	1	2006	M015000062000401	21.46	31.12	52.58	6.85
187	1	2006	A180000047000501	18.46	24.14	42.6	4.71
188	1	2006	S392500023000600	17.82	20.51	38.33	3.29
189	1	2006	R026300000001100	9.38	12.52	21.9	2.51
190	1	2006	S245000000001200	7.91	10.37	18.28	2.03
191	1	2005	S690000003000700	377.89	495.35	873.24	83.33
192	1	2005	T210000250001521	62.21	76.55	138.76	11.47
193	1	2005	S325500000003200	28.46	47.07	75.53	10.67
194	1	2005	P200000011000400	40.7	56.45	97.15	10.37
195	1	2005	H365003000001100	38.1	52.35	90.45	9.48
196	1	2005	C211000000000600	17.71	27.06	44.77	5.63

197	1	2005	R026300000001100	17.84	25.95	43.79	5.09
198	1	2005	E310000036001600	19.71	25.78	45.49	4.32
199	1	2005	S460000008000401	9.92	12.48	22.4	1.95
200	1	2005	R225001003001900	2.44	3.93	6.37	0.87
201	1	2004	S690000003000700	158.89	227.34	386.23	37.89
202	1	2004	V382000000014100	121.79	159.65	281.44	22.47
203	1	2004	P297002000000700	45.13	62.78	107.91	9.95
204	1	2004	C175000000001200	17.95	23.38	41.33	3.31
205	1	2004	W2300000052000300	8.16	13.38	21.54	2.72
206	1	2004	R466001000001000	13.61	17.83	31.44	2.51
207	1	2004	B505000015000600	12.71	16.68	29.39	2.35
208	1	2004	S725002008000200	5.5	8.43	13.93	1.57
209	1	2004	G1600000000003100	6.77	9.4	16.17	1.49
210	1	2003	B001001000004100	160.87	292.38	453.25	60.57
211	1	2003	B158504000004200	85.92	154.71	240.63	31.7
212	1	2003	V382000000014100	110.71	158.41	269.12	22.42
213	1	2003	R466001000001000	94.6	135.36	229.96	19.16
214	1	2003	P297002000000700	73.05	110.37	183.42	17.42
215	1	2003	H360000000000500	30.08	58.19	88.27	12.77
216	1	2003	S477000000040600	21.13	36.87	58	7.26
217	1	2003	B496504000032900	6.79	12.3	19.09	2.53
218	1	2003	A210000081001600	9.62	13.25	22.87	1.72
219	1	2003	W010000044001052	7.09	10.14	17.23	1.44
220	1	2002	C535300000002500	154.76	240.01	394.77	34.13
221	1	2002	C655000001000600	155.07	227.05	382.12	28.14
222	1	2002	V382000000014100	100.65	156.09	256.74	22.19
223	1	2002	S510000001000400	65.37	101.38	166.75	14.41
224	1	2002	S477000000040600	35.3	65.81	101.11	12.76
225	1	2002	E150000002000600	36.88	53.88	90.76	6.64
226	1	2002	B030000004001400	23.87	36.04	59.91	4.83
227	1	2002	G040000006000100	9.26	17.32	26.58	3.37
228	1	2002	T706000000000200	6.19	9.26	15.45	1.21
229	1	2002	L4700000000008900	0.09	0.16	0.25	0.03
230	1	2001	C655000001000600	125.85	199.37	325.22	25.11
231	1	2001	H383000000008800	86.56	144.64	231.2	20.64
232	1	2001	L072000000001600	86.37	144.33	230.7	20.6
233	1	2001	C535300000002500	50.21	83.89	134.1	11.97
234	1	2001	W3800000619000003	27.98	51.97	79.95	9.02
235	1	2001	S165000000002100	19.3	41	60.3	8.54
236	1	2001	C980000002000330	13.55	29.31	42.86	6.2
237	1	2001	G570000001002800	12.83	26.3	39.13	5.25

238	1	2001	E850000005000200	21.9	33.6	55.5	3.88
239	1	2001	B190040000000900	0.8	1.39	2.19	0.21
240	1	2000	C655000001000600	121.3	206.72	328.02	26.38
241	1	2000	H3830000000008800	95.61	171.22	266.83	24.52
242	1	2000	L072000000001600	60.4	108.16	168.56	15.49
243	1	2000	M687000000002600	4.59	8.4	12.99	1.26
244	1	2000	A530000002000300	1.44	2.69	4.13	0.42
245	1	1999	B190040000000900	84.38	166.59	250.97	25.57
246	1	1999	C655000001000600	108.22	197.42	305.64	25.49
247	1	1999	H3830000000008800	85.3	163	248.3	23.42
248	1	1999	A530000002000300	32.02	63.75	95.77	9.94
249	1	1999	B010000003000300	31.29	62.46	93.75	9.8
250	1	1999	D290000000001300	12.48	22.36	34.84	2.75
251	1	1999	A036004000007900	6.96	13.01	19.97	1.78
252	1	1999	O330000024001500	4.41	9.15	13.56	1.53
253	1	1998	C655000001000600	108.22	210.4	318.62	27.43
254	1	1998	H3830000000008800	47.52	96.5	144.02	13.9
255	1	1998	E140000001000600	9.06	19.51	28.57	3.14
256	1	1998	E140000001000600	9.07	19.51	28.58	3.14
257	1	1998	T620000000001300	3.38	6.67	10.05	0.9
258	1	1997	C655000001000600	105.98	218.76	324.74	28.77
259	1	1997	L155002002001300	38.35	82.49	120.84	11.91
260	1	1997	C295005000000600	1.85	3.7	5.55	0.45
261	1	1996	C655000001000600	96.56	210.9	307.46	27.95
262	1	1996	L155002002001300	7.51	17.06	24.57	2.47
263	1	1996	E810000007000800	6.56	15.43	21.99	2.39
264	1	1996	G230000003000500	0.95	2.13	3.08	0.3
265	1	1995	C655000001000600	92.53	213.21	305.74	28.45
266	1	1995	S683000000020800	22.69	53.33	76.02	7.45
267	1	1995	W380000524000001	2.7	7.13	9.83	1.24
268	1	1994	C655000001000600	85.89	208.21	294.1	27.96
269	1	1994	C980000002000230	25.61	69.83	95.44	11.83
270	1	1994	E540000002002100	17.58	44.12	61.7	6.4
271	1	1994	R015000000008900	11.78	29.1	40.88	4.08
272	1	1994	C120002000002600	4.25	11.2	15.45	1.78
273	1	1994	C980000002000230	-25.61	-69.83	-95.44	-11.83
274	1	1990	N340000000207700	2.71	8.11	10.82	1.18
275	1	1983	B505000007000100	2.52	9.69	12.21	1.43
276	12	1999	B190040000000900	2.06	4.07	6.13	0.62
277	12	1999	D290000000001300	0.3	0.55	0.85	0.07
278	12	1999	A036004000007900	0.17	0.32	0.49	0.04
279	17	1983	B505000007000100	0.24	0.92	1.16	0.14
280	1	2017	P520000006000200	51.71	13.84	65.55	9.15
281	1	2004	F675006000001900	16.47	24.5	40.97	4.35
282	1	2003	F675006000001900	53	85.19	138.19	14.95
283	1	2016	E810500000002600	112.69	42.73	155.42	21.98
284	1	2014	D520003003000300	248.57	136.72	385.29	50.71
285	1	2009	W380000255000016	45.15	43.69	88.84	9.48
286	1	2007	W380000515000005	102.93	131.84	234.77	28.72
287	1	2006	W380000515000005	154.74	216.77	371.51	45.96
288	1	2005	E540000045000300	3.1	4.88	7.98	1.05
289	1	2004	T210000262000400	15.28	22.62	37.9	3.99
290	1	2002	D600001000022502	62.37	107.1	169.47	18.43