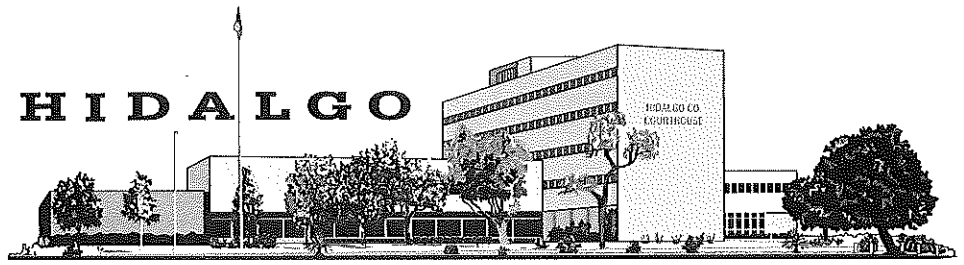


# COUNTY of HIDALGO

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

November 3, 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. Yvonne Ramon, Elections Administrator	Monthly Fees Report for September 2020
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for June 2020 and July 2020
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for August 2020 and September 2020
Mr. Eduardo Olivarez, Chief Administrative Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for August 2020 and September 2020
Ms. Angie Chapa, Law Librarian	Monthly Fees Report for August 2020 and September 2020
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for August 2020 and September 2020
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for August 2020 and September 2020
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for August 2020 and September 2020
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for August 2020 and September 2020
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for August 2020 and September 2020
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Monthly Fee Report for June 2020 through September 2020
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for August 2020 and September 2020
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for August 2020 and September 2020
The Hon. Ellie Torres, Commissioner Precinct No. 4	Sanitation Program Monthly Fee Report for April 2020 through June 2020
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Reports for April 2020 through June 2020
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Reports for April 2020 through June 2020
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Fee Account Monthly Fees Report for June 2020 and July 2020
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Inmate Trust Financial Statements for May 2020 through July 2020

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS N. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERRIANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    HARLA CUELLAR JUDGE, 215<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 312<sup>TH</sup> D.C.    ROE GONZALEZ JUDGE, 378<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 383<sup>RD</sup> D.C.    L. KEHO VASQUEZ JUDGE, 393<sup>RD</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 438<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    YSMAEL D. FONSECA JUDGE, 464<sup>TH</sup> D.C.

The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	H.B. 65 Financial Statements for March 2020 through August 2020
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Hot Checks Processing Fees Report for July 2020 and August 2020
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	HIDTA Financial Statements for July 2020 and August 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for August 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for September 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	August 2020 DTA Payment Request Report No. 2020-58
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	September 2020 DTA Payment Request Report No. 2020-63
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for June 2020 and July 2020
The Hon. Lita Leo, Hidalgo County Treasurer	2020 Approved Salary Schedule Audit No. 2020-02
Mr. Sergio Cruz, Budge Officer Department of Budget and Management	2020 Approved Salary Schedule Audit No. 2020-02
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Hidalgo TIRZ No. 1 Report No. 2020-27
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Donna TIRZ No. 2 Report No. 2020-29
The Hon. Lita Leo, Hidalgo County Treasurer	Cash Count Report No. 2020-59
The Hon. Lita Leo, Hidalgo County Treasurer	Cash Count Report No. 2020-60

Respectfully,



Maria Arcilia Duran, CPA  
 Hidalgo County Auditor

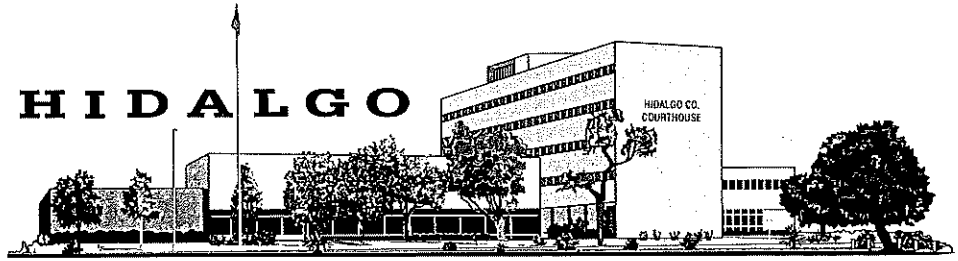
Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

October 27, 2020

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

Re: *Monthly Fees Report* for September 2020

Dear Ms. Ramon:

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

### Scope:

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

LUIS N. SINGLETERRY  
JUDGE, 82<sup>nd</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>st</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 276<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 384<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 388<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 444<sup>th</sup> D.C.

YSMAEL O. FONSECA  
JUDGE, 446<sup>th</sup> D.C.

**Conclusion:**

Collections for the month of September 2020 totaled \$137.42. Based on the review, we concluded that fees were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observation below.

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

**Observation No. 1**

It was noted that manual receipt numbers 1351, 1352, and 1353 were not included with the September 2020 *Monthly Report*. According to the Accounting Clerk, a page was skipped from the receipt book that contained all three receipts, in error.

The County Auditor's Office requires that departments issue receipts in sequential order. The cashier should ensure prior to issuing out the first day's receipt that it follows the last receipt number that was issued on the previous collection day.

Failure to ensure that receipts are issued in sequential order may result in an error not being detected.

**Recommendation:**

Management should ensure that receipts are issued in sequential order.

Please provide a written management response for the observation noted above by November 6, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERY  
JUDGE, 87<sup>th</sup> D.C.

FERNANDO MANCAS  
JUDGE, 83<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>th</sup> D.C.

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JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 389<sup>th</sup> D.C.

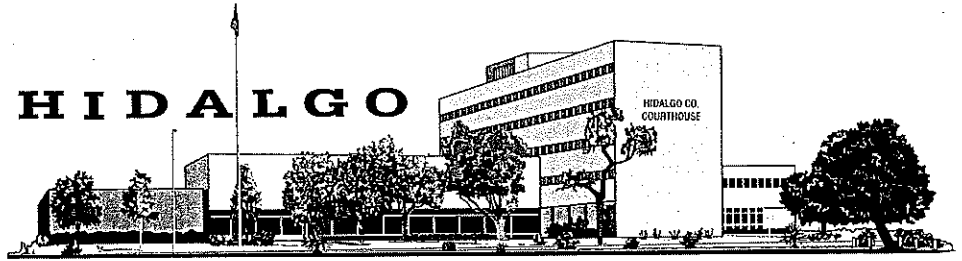
ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>th</sup> D.C.

YSNAEL D. FONSECA  
JUDGE, 484<sup>th</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 29, 2020

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

Re: *Monthly Fees Report* for June 2020 and July 2020

Dear Mr. Arredondo:

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

### Conclusion:

Collections for the months of June 2020 and July 2020 were \$144,996.26 and \$29,125.98, 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 June 2020 and July 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY  
JUDGE, 97<sup>th</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>th</sup> D.C.

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JUDGE, 312<sup>th</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>th</sup> D.C.  
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JUDGE, 389<sup>th</sup> D.C.

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JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 436<sup>th</sup> D.C.

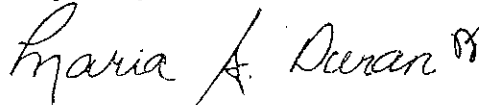
RENEE R. BETAHCOURT  
JUDGE, 441<sup>st</sup> D.C.

YSMAEL D. FOINSECA  
JUDGE, 444<sup>th</sup> D.C.

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

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS N. SINGLETERRY  
JUDGE, 61<sup>st</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 67<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 119<sup>th</sup> D.C.

ROSE GUERRA REYHA  
JUDGE, 104<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 215<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 321<sup>st</sup> D.C.

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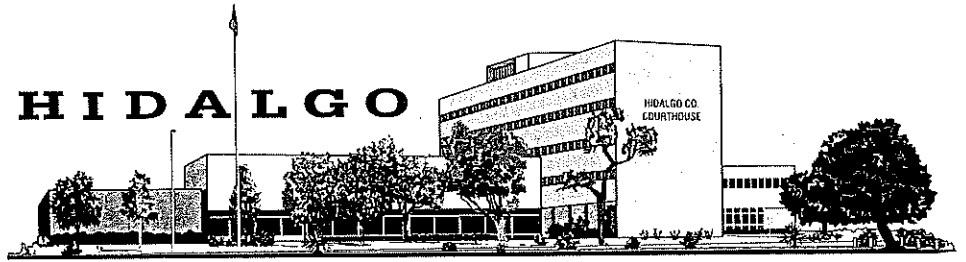
L. KEHO VASQUEZ  
JUDGE, 311<sup>th</sup> D.C.

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JUDGE, 435<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 441<sup>st</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 447<sup>th</sup> D.C.

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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October 22, 2020

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

Re: *Monthly Fees Report* for August 2020 and September 2020

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of August 2020 and September 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 August 2020 and September 2020 totaled \$15,612.50 and \$16,715.00. 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 months of August 2020 and September 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, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 134<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 215<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 322<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 375<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 311<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 318<sup>TH</sup> D.C.

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JUDGE, 420<sup>TH</sup> D.C.

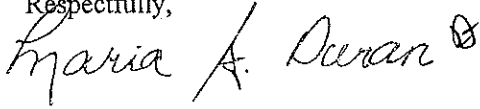
RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 444<sup>TH</sup> D.C.

- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance* forms, and the *Monthly Fees Report* were properly completed.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
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JUDGE, 133<sup>RD</sup> D.C.

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JUDGE, 244<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

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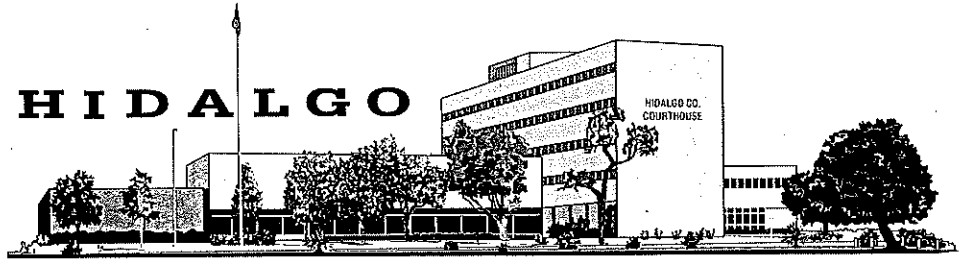
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# COUNTY of HIDALGO



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October 22, 2020

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

Re: Environmental Health Division *Monthly Fees Report* for August 2020 and September 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 August 2020 and September 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 August 2020 and September 2020 totaled \$15,825.00 and \$14,240.00, 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 August 2020 and September 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.

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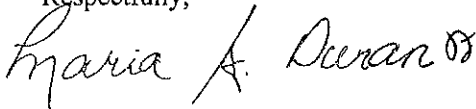
**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92<sup>nd</sup> D.C.    FERNANDO MANCIAS JUDGE, 41<sup>st</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 13<sup>th</sup> D.C.    ROSE GUERRA REYNA JUDGE, 204<sup>th</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>th</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>nd</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>th</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 319<sup>th</sup> D.C.    L. KENO VASQUEZ JUDGE, 311<sup>th</sup> D.C.    ISRAEL RANDO, JR. JUDGE, 430<sup>th</sup> D.C.    RENEE R. BETANCOURT JUDGE, 448<sup>th</sup> D.C.    YSMAEL D. FONSECA JUDGE, 444<sup>th</sup> D.C.

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

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. BRIGLIETTERY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 117<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 304<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 376<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 318<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 318<sup>TH</sup> D.C.

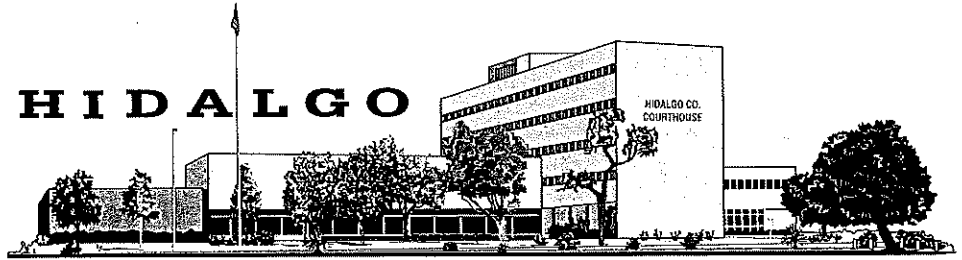
ISRAEL RAMON, JR.  
JUDGE, 450<sup>TH</sup> D.C.

RENEER. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 484<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 22, 2020

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

Re: *Monthly Fees Report* for August 2020 and September 2020

Dear Ms. Chapa:

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

### Conclusion:

Total collections for the months of August 2020 and September 2020 were \$196.25 and \$194.75, respectively. Based on 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.

### Scope:

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 17<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 19<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 21<sup>st</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

HOE GONZALEZ  
JUDGE, 31<sup>st</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 34<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

YSHAEL D. FONSECA  
JUDGE, 41<sup>st</sup> D.C.

- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittances/Close-out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance/Close-out Forms*, and the *Monthly Fees Report* were properly completed.

**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.

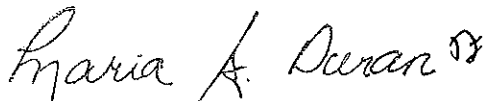
Departments may only collect fees that are statutorily authorized and, if required, approved by Commissioner's Court. Furthermore, pursuant to Local Government Code §323.024(b), actions of the law library committee are subject to approval by the Commissioners Court.

**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,



María Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SWOLETERRY  
JUDGE, 97<sup>th</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>st</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 278<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 317<sup>th</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 318<sup>th</sup> D.C.

L. KEND VASQUEZ  
JUDGE, 318<sup>th</sup> D.C.

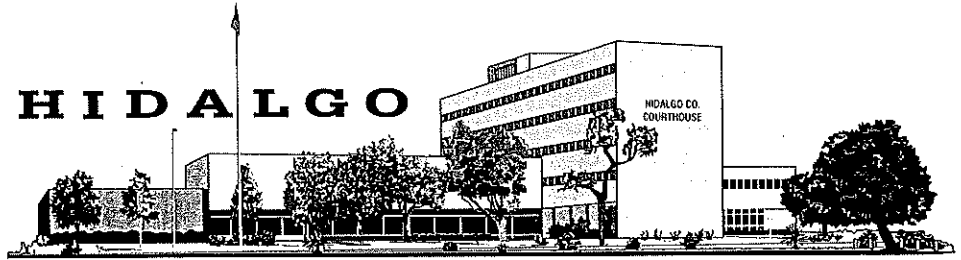
ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>th</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 441<sup>st</sup> D.C.

# COUNTY of HIDALGO

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Hidalgo County Administration Building  
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Edinburg, Texas 78539-6243  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 22, 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 August 2020 and September 2020

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the months of August 2020 and September 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 August 2020 and September 2020 totaled \$6,159.00 and \$700.00, 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 August 2020 and September 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. SNOLETERRY  
JUDGE, 12<sup>th</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 16<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 21<sup>st</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

HOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 44<sup>th</sup> D.C.

The Honorable Celestino Avila

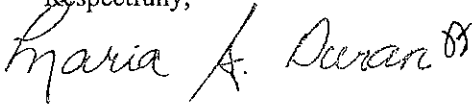
October 22, 2020

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, 92<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>TH</sup> D.C.

HOE GONZALEZ  
JUDGE, 318<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 319<sup>TH</sup> D.C.

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JUDGE, 319<sup>TH</sup> D.C.

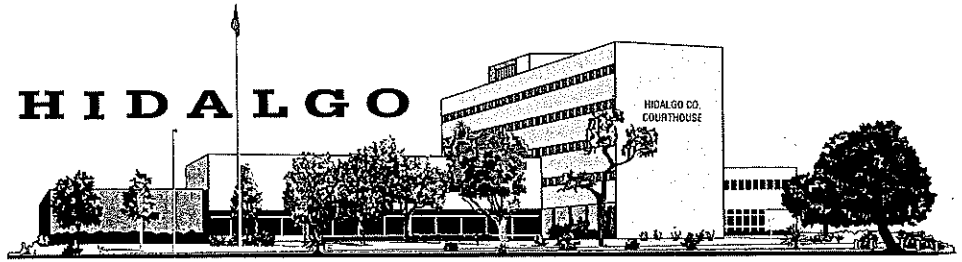
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BEYANCOURT  
JUDGE, 441<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 441<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 22, 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 August 2020 and September 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 August 2020 and September 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 August 2020 and September 2020 totaled \$13,379.00 and \$7,154.45, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

### Scope:

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

### Methodology:

In conducting the review, the following procedures were performed:

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

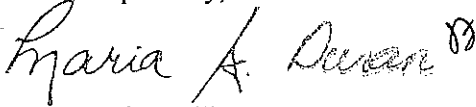
### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82<sup>ND</sup> D.C.      FERNANDO MANCIAS JUDGE, 83<sup>RD</sup> D.C.      J. R. "BOBBY" FLORES JUDGE, 131<sup>TH</sup> D.C.      ROSE GUERRA REYNA JUDGE, 204<sup>TH</sup> D.C.      MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.      MARIO E. RAMIREZ, JR. JUDGE, 322<sup>ND</sup> D.C.      NOE GONZALEZ JUDGE, 373<sup>RD</sup> D.C. OVERSEER      LETICIA LOPEZ JUDGE, 319<sup>TH</sup> D.C.      L. KENO VASQUEZ JUDGE, 343<sup>RD</sup> D.C.      ISRAEL RAMON, JR. JUDGE, 439<sup>TH</sup> D.C.      RENEE R. BETANCOURT JUDGE, 444<sup>TH</sup> D.C.      YSMAEL D. FONSECA JUDGE, 444<sup>TH</sup> D.C.

- 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

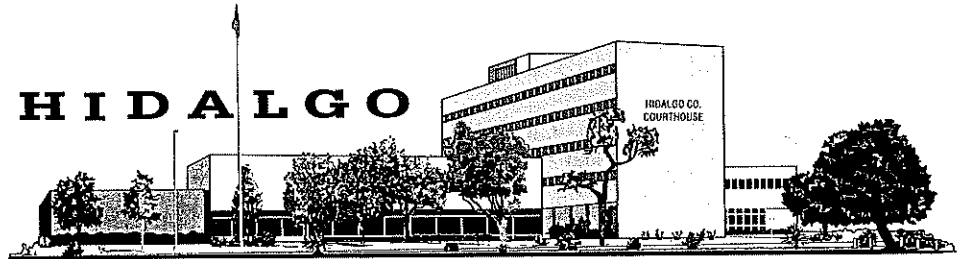
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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 218 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 319 <sup>TH</sup> D.C.	LETICIA LOPEZ JUDGE, 319 <sup>TH</sup> D.C.	L. KEHO VASQUEZ JUDGE, 314 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 410 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 484 <sup>TH</sup> 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  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 22, 2020

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

Re: *Monthly Fees Report* for August 2020 and September 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 August 2020 and September 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 August 2020 and September 2020 totaled \$10,715.00 and \$4,680.00, 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 August 2020 and September 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.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SHOLETERRY  
JUDGE, 31<sup>ST</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 31<sup>ST</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 11<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 27<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 37<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 31<sup>ST</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 31<sup>ST</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 40<sup>TH</sup> D.C.

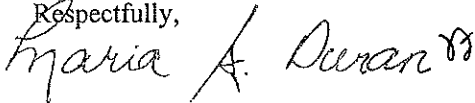
RENEE R. BETANCOURT  
JUDGE, 44<sup>TH</sup> D.C.

YSMAEL D. FOISECA  
JUDGE, 44<sup>TH</sup> D.C.

- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

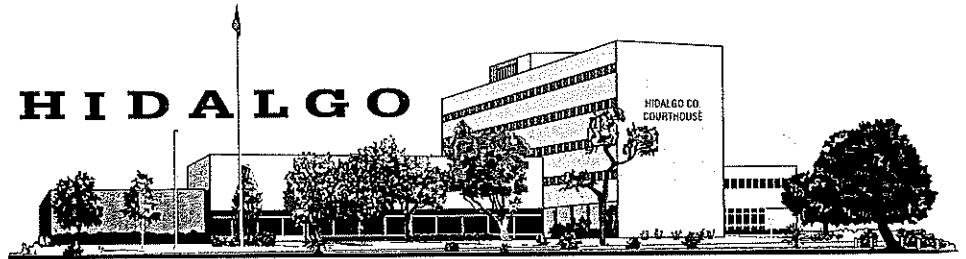
cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SWOLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 81 <sup>ST</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 137 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE OCNZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 314 <sup>TH</sup> D.C.	L. KEHO VASQUEZ JUDGE, 311 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 436 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 447 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

October 22, 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 August 2020 and September 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 August 2020 and September 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 August 2020 and September 2020 totaled \$1,575.00 and \$4,506.00, respectively. 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 August 2020 and September 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### Methodology:

In conducting the review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY  
JUDGE, 11<sup>th</sup> D.C.

BERNARDO MANCIAS  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 31<sup>st</sup> D.C.

HOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 40<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 44<sup>th</sup> 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

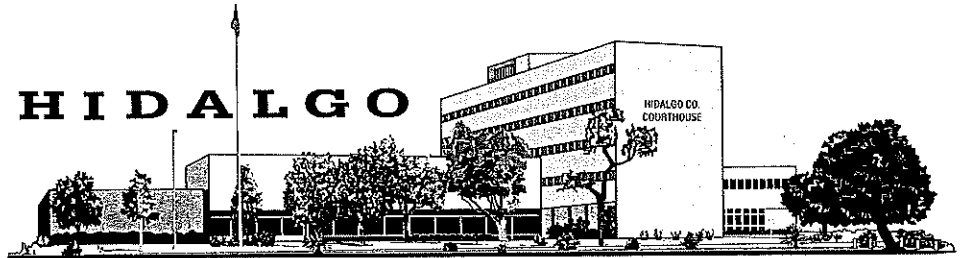
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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SRIOLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 91 <sup>ST</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 131 <sup>ST</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 278 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 316 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 <sup>TH</sup> D.C.	L. KEHO VASQUEZ JUDGE, 318 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 441 <sup>ST</sup> D.C.	YSMAEL D. FONSECA JUDGE, 447 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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Hidalgo County Administration Building  
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Edinburg, Texas 78539-6243  
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EDINBURG, TEXAS 78539

October 22, 2020

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

Re: *Monthly Fees Report* for August 2020 and September 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 August 2020 and September 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 August 2020 and September 2020 totaled \$2,081.00 and \$2,476.00, 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 August 2020 and September 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### Methodology:

In conducting the review, the following procedures were performed:

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

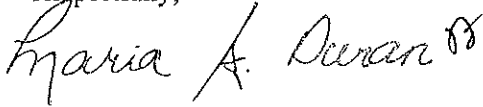
### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 42 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 43 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 13 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 20 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 21 <sup>ST</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 <sup>ND</sup> D.C.	HOE GONZALEZ JUDGE, 31 <sup>ST</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 31 <sup>ST</sup> D.C.	L. NENO VASQUEZ JUDGE, 31 <sup>ST</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 43 <sup>RD</sup> D.C.	RENEE R. BETANCOURT JUDGE, 44 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 44 <sup>TH</sup> D.C.
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Honorable Daniel Marichalar  
October 22, 2020  
Page 2 of 2

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

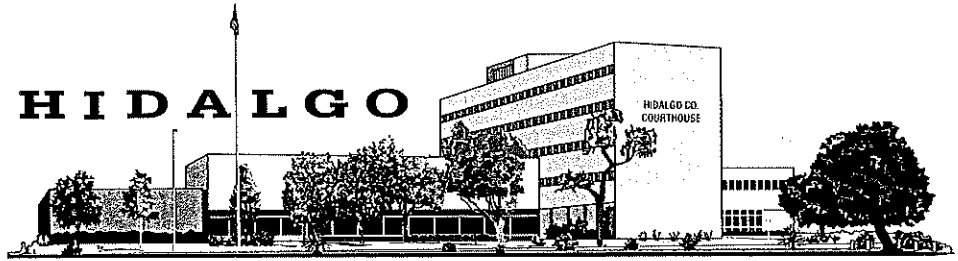
cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 83 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 111 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 376 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 393 <sup>RD</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 441 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 464 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE  
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2808 South Business Highway 281  
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October 27, 2020

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

Re: Sanitation Program *Monthly Fee Report* for June 2020 through September 2020

Dear Commissioner Fuentes:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of June 2020 through September 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 June 2020, July 2020, August 2020, and September 2020 totaled \$44,225.00, \$19,400.00, \$4,825.00, and \$52,775.00, 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 June 2020 through September 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.

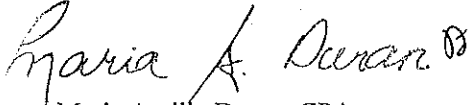
**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SMOLETERY JUDGE, 82<sup>ND</sup> D.C.    FERNANDO MANGIAS JUDGE, 81<sup>ST</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 111<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 104<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 378<sup>TH</sup> D.C.    OVERSEER    LETICIA LOPEZ JUDGE, 318<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 318<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 410<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 441<sup>TH</sup> D.C.    TSHAEEL D. FONSECA JUDGE, 481<sup>TH</sup> D.C.

Honorable David L. Fuentes  
October 27, 2020  
Page 2 of 2

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 97 <sup>TH</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 215 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 375 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 <sup>TH</sup> D.C.	L. KEND VASQUEZ JUDGE, 391 <sup>ST</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 436 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 441 <sup>ST</sup> D.C.	YSMAEL D. FONSECA JUDGE, 447 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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Hidalgo County Administration Building  
2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 22, 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 August 2020 and September 2020

Dear Commissioner Cantu:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of August 2020 and September 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 August 2020 and September 2020 totaled \$6,950.00 and \$7,150.00, 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 August 2020 and September 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. SNOLETTYR  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J.R. "BOBBY" FLORES  
JUDGE, 134<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 104<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 381<sup>ST</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 381<sup>ST</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

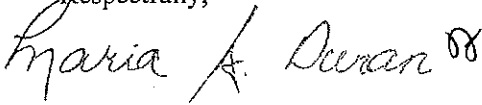
RENEE A. BETANCOURT  
JUDGE, 441<sup>ST</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 441<sup>ST</sup> 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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANGIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 352<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 319<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 361<sup>TH</sup> D.C.

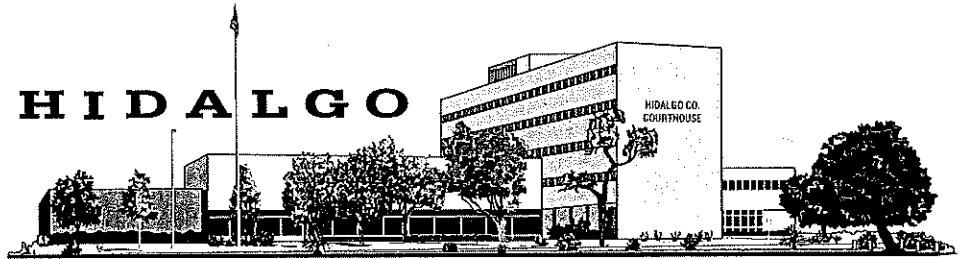
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 444<sup>TH</sup> D.C.

# COUNTY OF HIDALGO

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EDINBURG, TEXAS 78539

October 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 August 2020 and September 2020

Dear Commissioner Flores:

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

### Conclusion:

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

### 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 presentation 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."

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 <sup>th</sup> D.C.	FERNANDO MANCIAS JUDGE, 19 <sup>th</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 11 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 20 <sup>th</sup> D.C.	MARLA CUELLAR JUDGE, 27 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 31 <sup>st</sup> D.C.	HOE OONZALEZ JUDGE, 37 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 <sup>th</sup> D.C.	L. RENO VASQUEZ JUDGE, 39 <sup>th</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 40 <sup>th</sup> D.C.	RENEE R. BETANCOURT JUDGE, 44 <sup>th</sup> D.C.	YSMAEL D. FONSECA JUDGE, 44 <sup>th</sup> D.C.
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The County Auditor's Office requires that all departments continue to collect and receipt after the established cut-off time. Any collections received 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*.

**Scope:**

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the months of August 2020 and September 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."

Please provide a written management response to the observation noted above by October 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

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**HIDALGO COUNTY DISTRICT JUDGES**



# COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

October 22, 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 April 2020 through June 2020

Dear Commissioner Torres:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* and supporting documentation for the months of April 2020 through June 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 through June 2020 totaled \$57,550.00, \$52,650.00, and \$55,775.00, 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 from our prior review observations, that the \$50.00 for missing permit numbers 69149 and 75083 issued in July 2019 and January 2020, respectively, 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 permits. Moreover, prior to replacing a permit, the cashiers should verify that the permit is in the Solid Waste

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 81<sup>st</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 159<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 311<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 410<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 441<sup>st</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 441<sup>st</sup> D.C.

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 April 2020 through June 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 November 6, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>ST</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 276<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE DONAZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 381<sup>ST</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 318<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 441<sup>ST</sup> D.C.

# COUNTY of HIDALGO



**HIDALGO COUNTY AUDITOR'S OFFICE**  
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2808 South Business Highway 281  
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EDINBURG, TEXAS 78539

August 7, 2020

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

Re: *Monthly Fines and Fees Reports* for April 2020 through June 2020

Dear Judge Saenz:

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

### Scope:

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

### Methodology:

In conducting the review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 19<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 18<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 27<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>TH</sup> D.C.

L. HENR VASQUEZ  
JUDGE, 38<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>RD</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 44<sup>TH</sup> D.C.

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

### **Conclusion:**

Collections for the months of April 2020 through June 2020 totaled \$26,264.15, \$26,930.15, and \$67,901.05, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the 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 44 of 749 transactions during the months of April 2020 through June 2020 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to the Court Coordinator, she will make time to work on the adjustments on Fridays.

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

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

### **Recommendation:**

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

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

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#### **HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 2:**

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

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

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

**Recommendation:**

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

**Observation No. 3:**

Copies of the May 2013 and August 2013 through June 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to Office of Court Administration (OCA). According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that the April 2020 through June 2020 *Monthly Reports* were submitted 29 days, 4 days, and 7 days, respectively after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Reports* were not submitted on time in April 2020 due to the Covid-19 staff rotation, in May 2020 the individual (runner) who is responsible for delivering the *Monthly Report* to the County Auditor's Office was out of the office and in June 2020 no runner was available.

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

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendation:**

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

**Observation No. 5:**

We randomly selected 10 of 11 *Scofflaw Release Forms* for the month of May 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 2 of 10 cases, the outstanding balance noted on the *Scofflaw Release Form* did not agree to the amount in *Odyssey*.
2. For 2 of 10 cases, the new outstanding balance was not handwritten and the form was not signed by the Justice of the Peace approving the change.
3. For 2 of 10 cases, the official County receipt was not attached to the *Scofflaw Release Form*.
4. For 2 of 10 cases, the *Scofflaw Release Forms* were not signed and sealed (approved) by the authorized representative of the court after receipt of the "Motion to Dismiss" Form.
5. For 2 of 10 cases, a copy of the signed "Motion/Order to Dismiss" Form was not provided.
6. For 2 of 10 cases, the *Scofflaw Release Forms* were missing the payment type, County receipt number, reason for the dismissal and/or case disposition/status.
7. For 1 of 10 cases, a pre-trial hearing was requested; however, a bond for the outstanding balance was not posted/receipted. In addition, an event stating that a pre-trial hearing was requested and the date on which the hearing has been set was not entered in *Odyssey*.

According to the Court Coordinator, at the time the payment was made, the Justice of the Peace was out the office and therefore not available to sign the *Scofflaw Release Form*. Staff confirms the reduction of the fine with events/notes entered in *Odyssey*, prior to taking the payment. In addition, the Court Coordinator informed us that staff will be trained on the proper procedures to follow.

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form*. Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division and the outstanding balance is paid in full. The following procedures should be implemented:

- a. The *Scofflaw Release Form* must be completely filled.
- b. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
- c. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
- d. A copy of the official County receipt must be attached to the *Scofflaw Release Form*.
- e. The *Scofflaw Release Form* must be signed and sealed by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
- f. The "Motion/Order to Dismiss" form must be attached to the *Scofflaw Release Form*.
- g. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey*.

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

**Recommendation:**

Management should ensure that the *Scofflaw Release Forms* are properly completed and that the procedures for the Scofflaw Release program are properly followed. At a minimum, the procedures noted above should be implemented.

**Observation No. 6:**

We noted that a credit card transaction in the amount of \$280 was receipted twice in April 2020. We also noted that 2 of 5 randomly selected receipts issued during the month of May 2020 were not receipted properly. Both receipts were receipted with the incorrect method of payment (both were noted as credit card payment instead of money order

**HIDALGO COUNTY DISTRICT JUDGES**

payment). In addition, the discrepancies were not properly recorded on the Close-Out Reports. According to the Court Coordinator, the duplicate receipting was due to staff oversight. The duplicate payment was voided in May 2020. In addition, the incorrect method of payment was not noticed since staff balanced their till without accounting for the method of payment. Staff will be reminded to reconcile receipts according to the method of payment.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted properly. Payments should be recorded with the proper information stating which payment type was used and to the correct payor. In addition, the County Auditor's Office requires that collections on hand be reconciled to receipts issued on a daily basis utilizing the *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports). As part of the daily reconciliation procedures, the amount received as credit card transactions in *Odyssey* should be reconciled to the Hammer Enterprises' Online Payment Report. The Close-Out Report and the credit card amount should agree to the receipt issued and transactions made on the Hamer Enterprises' Online Payment Report. Any variances should be noted with a detailed explanation.

Failure to ensure that the receipts contain the proper payment method and that credit card transactions in *Odyssey* are reconciled to the Hamer Enterprises' Payment Report increases the risk of receipting errors not being identified.

**Recommendation:**

Management should ensure that receipts contain the proper payment method and that credit card transactions in *Odyssey* are reconciled to the Hamer Enterprises' Payment Report daily. At a minimum, the procedures noted above should be implemented.

**Observation No. 7:**

We noted that 1 of 20 deposits for June 2020 was short \$8.00. In addition, the procedures for preparing the Close-Out/Remittance report were not followed. The preparer of the Close-out Report reduced the total amount of receipts by \$8.00 in order to reconcile with the cash on hand. Furthermore, the witness did not confirm the amount recorded by the preparer agreed to the Balance Report from *Odyssey*. According to the Court Coordinator, the shortage in the deposit was an oversight. On July 9, 2020, the \$8.00 shortage was deposited and a revised Close-out/Remittance report was submitted to the County Treasurer's Office.

The County Auditor's Office requires that a Balance Report be generated from the computerized receipting system for the date of collection. The total collections on the Balance Report must agree to those recorded on *Part I Recap of Receipts* on the Remittance form. The witness must confirm that the amount recorded by the cashier on *Part II Cash on Hand by Actual Count* agrees to the receipts issued and the change fund, if any. Any variances must be noted on the *Comments Section* with a detailed explanation. Both the cashier and the witness must verify that the Close-Out Report is completed in its entirety. Both the cashier and witness must sign under *Part III Acknowledgment and Approval* to document their responsibility for the verification.

Failure to ensure that Close-Out/Remittance report are properly prepared may increase the risk that an employee could misappropriate funds.

**Recommendation:**

Management should follow the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office when preparing the Close-Out/Remittance report procedures.

**Observation No. 8:**

We noted one case (February 2020) in which the defendant satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail did not have the jail time credit applied to the case, the case status was not closed, and Sheriff's "Discharge" receipt number was not referenced on the case. According to the Court Coordinator, she has not received a Jail "D" Report from the Sheriff's Department; therefore, the jail time credit has not been applied.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the

**HIDALGO COUNTY DISTRICT JUDGES**

date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs..."

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

**Recommendation:**

Management should contact the Sheriff's Office to request the Jail "D" Report. In addition, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses for the observations noted above by August 21, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 7, 2020

The Honorable Jesus E. Morales  
Hidalgo County Justice of the Peace Pct. 1, Pl. 2  
1902 Joe Stephens, Suite 302  
Weslaco, Texas 78596

Re: *Monthly Fines and Fees Reports* for April 2020 through June 2020

Dear Judge Morales:

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

### Scope:

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

### Methodology:

In conducting the review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 89<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 118<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 375<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 352<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 366<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 431<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 446<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 484<sup>TH</sup> D.C.

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

**Conclusion:**

Collections for the months of April 2020 through June 2020 totaled \$13,236.60, \$22,254.90, and \$37,429.70 respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the 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 14 of 575 transactions during the months of April 2020 through June 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to staff, there is insufficient time to verify that fines, fees, and court costs are applied correctly prior to receipting a payment.

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

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

**Recommendation:**

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

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

**Observation No. 2:**

Copies of the April 2014 through June 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice

**HIDALGO COUNTY DISTRICT JUDGES**

of the Peace staff, copies of the OCA Reports have not been submitted since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 3:**

The May 2020 *Monthly Report* was submitted to the County Auditor's Office 6 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late in May 2020 due to Covid-19 staff rotation.

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

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

**Recommendation:**

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

**Observation No. 4:**

We randomly selected 10 of 21 *Scofflaw Release Forms* for the month of June 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 2 of 10 cases, the *Scofflaw Release Forms* were signed for defendants who did not pay their outstanding balance in full, but were instead placed on a payment plan.
2. For 1 of 10 cases, a bond for the outstanding balance was not posted by the defendant requesting a pre-trial hearing; however, the *Scofflaw Release Form* was signed and sealed by the authorized representative of the court.
3. For 4 of 10 cases, the Justice of the Peace exercised his discretion to reduce the outstanding fine; however, the new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* as approval of the change.
4. For 7 of 10 cases, a copy of the official County receipt was not attached to the *Scofflaw Release Form*.
5. For 1 of 10 cases, the approved *Scofflaw Release Form* was not scanned and attached to *Odyssey*.
6. For 2 of 10 cases, the Case Disposition/Status section of the *Scofflaw Release Form* was not checked.
7. For 1 of 10 cases, the *Scofflaw Release Form* was signed and sealed (approved) by the authorized representative of the court, even though there was no payment made.
8. For 1 of 10 cases, the *Scofflaw Release Form* was left blank, even though full payment was made.

We were not able to contact the court coordinator to get an explanation.

**HIDALGO COUNTY DISTRICT JUDGES**

On January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form*. Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the Hidalgo County Tax Assessor-Collector's Motor Vehicle Division. The *Scofflaw Release Form* must be completely filled. The following procedures should be implemented:

- a. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
- b. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt. A copy of the official County receipt must be attached to the *Scofflaw Release Form* as proof of payment. An approved *Scofflaw Release Form* without a copy of the official County receipt is not valid.
- c. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.
- d. The proof of dismissal must be scanned and attached to *Odyssey*.
- e. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
- f. A copy of the signed "motion/order to dismiss" form must be attached to the *Scofflaw Release Form*.
- g. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
- h. The Justice of the Peace must sign the court order/judgment form.
- i. The case must be properly closed.

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

**Recommendation:**

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

Please provide written management responses to the observations noted above by August 21, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA,  
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

FERNANDO MANDIAS  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 201<sup>ST</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. XENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

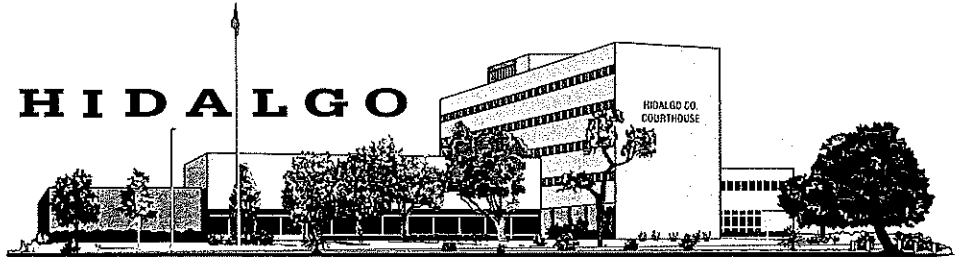
ISRAEL RAMON, JR.  
JUDGE, 490<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 484<sup>TH</sup> D.C.

# COUNTY HIDALGO

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Hidalgo County Administration Building  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 19, 2020

Honorable Homero A. Jasso  
Hidalgo County Justice of the Peace Pct. 4, Pl. 2  
224 N. 12<sup>th</sup> Ave.  
Edinburg, Texas 78539

Re: *Monthly Fines and Fees Reports* for July 2020 through September 2020

Dear Judge Jasso:

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

### Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Report* for the months of July 2020 through September 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 Reports* 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 Reports* were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *Monthly Reports* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Reports, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SWIGLETERRY  
JUDGE, 87<sup>th</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 89<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 109<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 322<sup>nd</sup> D.C.

HOE GONZALEZ  
JUDGE, 375<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 388<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>th</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 467<sup>th</sup> D.C.

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

**Conclusion:**

Collections for the months of July 2020 through September 2020 totaled \$14,800.80, \$21,353.40, and \$20,005.96, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the 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 50 of 474 transactions during the months of July 2020 through September 2020 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to the Court Coordinator, he will try to work on adjustments.

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

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

**Recommendation:**

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

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

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HIDALGO COUNTY DISTRICT JUDGES

**Observation No. 2:**

We noted that 23 cash bonds posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date of their release from jail. The bonds do not contain an event entered in *Odyssey* regarding the reason the bonds were not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to technical issues with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 3:**

Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through September 2020 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. In addition, the County Auditor's Office determined that the OCA Reports are incorrect since the jail time activity and pending adjustments were not entered in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that 5 of 30 online credit card transactions for the month of July 2020, 5 of 50 online credit card transactions for the month of August 2020, and 11 of 32 online credit card transactions for the month of September 2020 were receipted 2 to 7 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to Covid-19 staff rotation.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

Failure to ensure that credit card transactions are promptly and correctly receipted and Hamer Enterprises' Payment Report are utilized to reconcile credit card payments to *Odyssey* collection reports may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

**Recommendation:**

Management should ensure that the Court Coordinator verifies that all credit card transactions are promptly and correctly receipted and case dispositions are entered in a timely manner. The Hamer Enterprises' Payment Report should be utilized to reconcile credit card payments receipted in *Odyssey* at the end of the day.

**Observation No. 5:**

We noted that 12 of 14 Close-out Reports for the month of July 2020, 20 of 20 Close-out Reports for the month of August 2020, and 12 of 20 Close-out Reports for the month of September 2020 were submitted to the County Treasurer's Office 2 to 31 days after the bank deposits were made. According to the Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office daily due to Covid-19 rotation.

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

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

**Recommendation:**

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

**Observation No. 6:**

We noted that 5 of 7 randomly selected receipts issued during the month of September 2020 were not receipted properly. The receipts were not issued to the name or address that was noted on the check or money order. According to the Court Coordinator, the clerk was not trained on how to prepare a receipt.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted properly. Payments should be recorded with the proper information stating which payment type was used and to the correct payor.

Failure to ensure that the receipts contain the proper payor with the correct address increases the risk of receipting errors not being identified.

**Recommendation:**

Management should ensure that receipts are issued to the correct payor and address. The clerk should be trained on preparing receipts. At a minimum, the procedures noted above should be implemented.

**Observation No. 7:**

We noted that 5 of 5 randomly selected Close-out Reports for the month of September 2020 were not properly completed. 2 Close-out Reports were missing the witness signature and 4 Close-out Reports were missing the signature of the individual who verified that the total amount on the bank validated deposit slip agreed to the total amount to be deposited on the Close-out Report. In addition, all 5 Close-out Reports were missing the signature of the Justice of the Peace or his/her designee documenting their review and approval of the Close-out report. According to the Court Coordinator, the Close-out Reports did not contain the required signatures due to Covid-19 staff rotation.

The County Auditor's Office requires that Close-out Reports should contain on *Part III Acknowledgment and Approval* section the signatures of the individual who witness the reconciliation of the day's collections to the total

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**HIDALGO COUNTY DISTRICT JUDGES**

amount of receipts issued, of the individual who verified that the total amount on the bank validated deposit slip agreed to the total amount to be deposited on the Close-out Report and of the Justice of the Peace or his/her designee who reviewed and approved the Close-out report to document their responsibility for their verifications.

Failure to ensure that the Close-out Reports contain all the required signatures may increase the risk of errors not being identified.

**Recommendation:**

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

**Observation No. 8:**

We noted that collections for 1 of 17 days for the month of July 2020, 1 of 19 days for the month of August 2020, and 4 of 20 days for the month of September 2020 were deposited at the bank 2-4 days after the collections were received. According to the Court Coordinator, the deposit was not made on a timely basis due to Covid-19 rotation.

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

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

**Recommendation:**

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

**Observation No. 9:**

We noted the *Schedule of Receipts and Deposits* forms prepared for the months of July 2020 through September 2020 were not properly completed. The *Schedule of Receipts and Deposits* forms, at times, were missing the deposit date, deposit amount, deposit slip number, County Treasurer's receipt number, County Treasurer's receipt date, and the correct total amount received for the month. According to the Court Coordinator, the *Schedule of Receipts and Deposits* forms were not properly completed due to Covid-19 rotation.

The County Auditor's Office requires that on a monthly basis the *Schedule of Receipts and Deposits* form be prepared. The Justice of the Peace Office must utilize the *Schedule of Receipts and Deposits* form to document on a daily basis the receipt sequence issued for the day, total receipted amount, online credit card receipted amount, kiosk credit card receipted amount, in-house credit card receipted amount, cash/check/money order receipted amount, date of deposit, deposit slip number, County Treasurer's receipt number and date, and any reconciling variance to account for the day's collections deposited to the County's General Fund bank account.

Failure to properly complete the *Schedule of Receipts and Deposits* form may increase the risk of reconciling errors not being identified.

**Recommendation:**

Management should ensure that the *Schedule of Receipts and Deposits* form be properly completed.

Please provide written management responses for the observations noted above by October 30, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

Justice of the Peace Homero Jasso  
 Schedule of Adjustments  
 For the Month Ended July 31, 2020

Receipt Cause Date	Off Date	Charge Off	CCC	CHS	CHSA-F	CHSJP	CO	CONST4	CSFZ-F	CVCA	DEL	DPS	DPS-RF	DPS1	FA	IDRF	JCD	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SCOF-RF	SDF	SIFC	SIFS	STF	STFC	STFS	TFC-F	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFDPS	TOTAL	
Based on disposition date, TP \$25 should not have been assessed.																																										
JP42- JP01- 2020- 07- 01879 692	7/29/20	7/31/01 PLATES	17.00	3.00	-	-	167.75	-	-	15	-	5	-	5	-	-	0.25	2	-	-	2	-	-	-	20.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	312.00
Based on the first payment date, TP \$25 should have been assessed. Based on the number of payments, LTF was under assessed by \$2. In addition, please verify disposition date.																																										
JP42-TR17-	7/14/20	7/5/17 Speeding	16.99	1.27	-	-	45.00	2.12	-	21.27	-	0.85	-	-	-	-	-	-	1.70	1.70	2	-	0.04	-	8.49	-	0.25	2.29	12.73	-	-	-	-	-	-	-	-	-	-	1.27	119.23	
Based on the first payment date, TP \$25 should have been assessed. In addition, please verify disposition date.																																										
JP42- TR18- 2020- 3465- 01826 J42	7/9/20	6/12/18 more	20.84	1.56	-	-	57.00	-	-	39.33	-	2.60	-	-	-	-	-	-	2.08	2.08	2	-	0.05	-	20.0	-	0.31	2.81	15.61	-	-	-	-	-	-	-	-	-	-	1.56	170.43	
Based on the first payment date, SCOF \$20 should have been assessed.																																										
JP42- TR20- 2020- 0181- 01804 J42	7/6/20	1/29/20 ZONE SCHOOL	-	-	-	-	-	25.00	-	-	-	5.00	-	-	-	-	-	-	-	14.0	2	-	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	161.00	
Based on offense type, TFCF \$3 should have been assessed.																																										
JP42- TR20- 2020- 0267- 01883 J42	7/31/20	2/7/20 more	-	-	-	-	-	-	-	-	-	5.00	-	-	-	-	-	-	-	14.0	2	-	-	62.00	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153.00	
Based on first payment date, TP-RF \$15 should have been assessed. In addition, please review disposition date.																																										
JP42- TR20- 2020- 0413- 01878 J42	7/29/20	2/21/20 School Bus	-	-	-	-	296.88	-	-	14.84	-	-	-	-	-	-	-	-	-	14.0	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	317.50	
Based on offense date, TP \$2.50, TPCO \$10, and TPST \$12.50 should not have been assessed but TP-RF \$15 should have been assessed.																																										
JP42- 0- 2020- 0063- 01830 J42	7/9/20	2/17/20 Att	-	-	-	-	16.34	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	40.83	-	-	-	-	-	-	-	-	-	-	-	-	-	125.00	
Based on the citation, arrest fee \$0.55 should have been assessed.																																										
CRIT																																										
JP42- 20- 2020- 0072- 01862 J42	7/17/20	7/5/20 n	-	-	-	-	98.00	-	-	-	-	-	-	-	-	-	-	-	-	14.0	2	-	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176.00
Please enter disposition date.																																										
JP42- 0- 2020- 0052- 01850 J42	7/14/20	2/10/20 Att	-	-	-	-	12.00	-	-	-	-	-	-	-	-	-	-	-	-	14.0	2	-	-	62.00	-	30.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150.00
JP42- TR20- 2020- 0784- 01840 J42	7/13/20	6/10/20 LIGHT D RED	-	-	-	-	52.90	-	-	-	-	5.00	-	-	-	-	-	-	-	14.0	2	-	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188.90
JP42- TR20- 2020- 0725- 01837 J42	7/10/20	5/22/20 more	-	-	-	-	45.00	-	-	-	-	5.00	-	-	-	-	-	-	-	14.0	2	-	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181.00
JP42- TR20- 2020- 0721- 01836 J42	7/10/20	5/27/20 more	-	-	-	-	-	-	-	-	-	1.83	-	-	-	-	-	-	-	5.13	2	-	-	22.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00	

Justice of the Peace Homero Jasso  
 Schedule of Adjustments  
 For the Month Ended August 31, 2020

Receipt	Cause #	Date	Off Date	Charge	Offense	CC	CHS	CHSP	CO	CONST4-RF	CHSA-F	CRF	DEL	DEL-RF	DP5	DPS-RF	IDRF	JCTF	JSF	LCC	LTF	MVF	OVER	SCCC	SCOF	SDF	SIFC	SJFS	STF	STFC	STFS	TP	TPCO	TPDC	TPDS	TPST	UTI	TOTAL	
Based on Code Crim. Proc. Art. 102.030 as of January 1, 2020 assess only if the convicted defendant pays all or part of a fine, court cost, restitution, or other reimbursement fee on or after the 31st day the judgment entered assessing the same. TP-RF \$15 should have been assessed. TP-RF \$15 should not have been assessed. TP-RF \$15 should have been assessed. TP-RF \$15 should not have been assessed.																																							
JP42-2020-02011	TR20-0311-J42	8/18/20	2/17/20	REGISTERED MTR VEH	UNREG/IMPROPERLY	-	-	-	-	49.0	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	0.11	0.44	-	53.00
Based on Code Crim. Proc. Art. 102.030 as of January 1, 2020 assess only if the convicted defendant pays all or part of a fine, court cost, restitution, or other reimbursement fee on or after the 31st day the judgment entered assessing the same. TP-RF \$15 should have been assessed. TP-RF \$15 should not have been assessed. TP-RF \$15 should have been assessed. TP-RF \$15 should not have been assessed.																																							
JP42-2020-01960	TR20-0403-J42	8/10/20	2/29/20	When Unlicensed	No Drivers License -	-	-	-	-	65.9	-	-	-	-	-	2.04	-	-	-	-	2	-	0.07	25.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170.97
Based on Code Crim. Proc. Art. 102.030 as of January 1, 2020 assess only if the convicted defendant pays all or part of a fine, court cost, restitution, or other reimbursement fee on or after the 31st day the judgment entered assessing the same. TP-RF \$15 should have been assessed. TP-RF \$15 should not have been assessed. TP-RF \$15 should have been assessed. TP-RF \$15 should not have been assessed.																																							
JP42-2020-01989	TR20-0406-J42	8/12/20	2/4/20	When Unlicensed	No Drivers License -	-	-	-	-	85.9	2.04	-	-	-	-	-	-	-	-	-	2	-	25.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145.90
JP42-2020-02084	TR20-0052-J42	8/28/20	2/10/20	Non-Attendance	Parent Contributing to	-	-	-	-	20.0	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00	
Based on offense type, TEC-RF \$3 should have been assessed.																																							
JP42-2020-01905	TR20-0908-J42	8/4/20	7/18/20	SYS,CHILD&lt;tr>	SAFETY SEAT	-	-	-	-	12.5	-	12.5	-	-	-	5.00	-	-	-	-	-	2	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158.00
Based on offense type, TEC-RF \$3 should have been assessed. In addition, please enter disposition date.																																							
JP42-2020-02068	TR20-0895-J42	8/25/20	7/4/20	SYS,CHILD&lt;tr>	SAFETY SEAT	-	-	-	-	-	-	-	-	-	-	2.18	-	-	-	-	-	2	-	26.98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59.01
Please enter disposition date.																																							
JP42-2020-01971	JP13-07-101	8/11/20	7/4/13	NO SAFETY-BELT	DRIVING WHILE	40.0	3.00	-	-	1.00	50.0	-	51.03	-	-	5	-	2.00	4.00	4.0	2	0.10	-	-	20.0	-	-	0.60	5.40	30	-	-	-	-	-	-	-	3	221.13
JP42-2020-01972	JP13-07-102	8/11/20	7/4/13	LICENSE INVALID	Driving While License	40.0	3.00	-	-	1.00	66.0	-	45.90	-	-	5	-	2.00	4.00	4.0	2	-	-	-	20.0	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	198.90
JP42-2020-02025	TR17-0145-J42	8/20/20	12/29/16	Invalid - DL	Spending 10 percent or	8.84	0.66	-	-	0.22	-	-	-	-	-	-	-	2.22	0.44	0.88	0.9	2	0.02	-	-	4.42	-	-	0.13	1.19	-	-	-	-	-	-	-	35.10	
JP42-2020-01911	TR20-0359-J42	8/5/20	2/29/20	more	DISREGARD RED LIGHT-	-	-	-	-	54.0	-	-	-	-	-	5.00	-	-	-	-	2	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210.00
JP42-2020-01965	TR20-0901-J42	8/10/20	7/10/20	TRAF SIGNAL	DISREGARD RED LIGHT-	-	-	-	-	52.9	-	-	-	-	-	5.00	-	-	-	-	2	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188.90
JP42-2020-02010	TR20-0912-J42	8/18/20	7/25/20	TRAF SIGNAL	No Drivers License -	-	-	-	-	52.9	-	-	-	-	-	5.00	-	-	-	-	2	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188.90
JP42-2020-01954	TR20-0715-J42	8/10/20	5/24/20	When Unlicensed	No Drivers License -	-	-	-	-	65.9	-	-	-	-	-	5.00	-	-	-	-	2	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146.90
JP42-2020-02046	TR20-0878-J42	8/21/20	7/19/20	When Unlicensed	No Drivers License -	-	-	-	-	-	-	-	-	-	-	5.00	-	-	-	-	2	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83.00
JP42-2020-02051	TR20-0892-J42	8/24/20	7/24/20	When Unlicensed	Ride, Not Secured By	-	-	-	-	-	-	-	-	-	-	2.96	-	-	-	-	2	-	36.74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2020-02085	TR20-0880-J42	8/28/20	7/21/20	Safety Belt-Pass	Spending 10 percent or	-	-	-	-	-	-	-	-	-	-	1.83	-	-	-	-	2	-	22.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2020-01955	TR20-0716-J42	8/10/20	5/24/20	more	Spending 10 percent or	-	-	-	-	81.0	-	-	-	-	-	5.00	-	-	-	-	2	-	62.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	217.00
JP42-2020-01915	TR20-0721-J42	8/6/20	5/27/20	more	Spending 10 percent or	-	-	-	-	99.0	-	-	-	-	-	3.47	-	-	-	-	2	-	5.50	39.28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	192.50

Justice of the Peace Homero Jasso  
 Schedule of Adjustments

For the Month Ended September 30, 2020

Receipt	Cause #	Date	Off Date	Charge	Offense Description	CHSA-F	CHS	CCC	CHS	CO	CRF	CVCA	DPS	DPS-RF	FA	JCD	JCPT	LCC	LTF	LTF-RF	SCCC	SCOF	SCOF-RF	SDF	SO-RF	STFC	STFS	TFC-F	TP	TPCC	TPST	TOTAL		
Based on offense date. ICPT was over assessed by \$1.																																		
JP42-2020-02149	T99-3235142	9/15/20	5/31/99	DISPLAY EXPIRED LICENSE PLATES		17	3			55.75		15	5		5	0.25	2		2				20										50	175.00
JP42-2020-02150	T99-3236142	9/15/20	5/31/99	NO VALID INSPECTION CERTIFICATE		17	3			55.75		15	5		5	0.25	2		2			20											50	175.00
Based on offense date. TP \$2.50, TPCC \$10.00, and TPST \$12.50 should not have been assessed but TP-RF \$15 should have been assessed. If approved by the Justice of the Peace, amount should be refunded. In addition, please enter disposition date.																																		
JP42-2020-02137	CRN720-0038-142	9/9/20	4/11/20	VIOL OF ER MANAGEMENT PLAN						483.00													20											532.00
Based on first payment date. TP-RF \$15 should have been assessed. In addition, please enter disposition date.																																		
JP42-2020-02118	TR20-0892-142	9/9/20	7/24/20	No Drivers License						7.00				2.04				5.70				25.26												40.00
Based on offense type TFC-F \$3 should have been assessed.																																		
JP42-2020-02155	TR20-0986-142	9/16/20	8/16/20	SAFETY SEAT SYS,CHILD PASS,CHILD&8						12.50	12.5			5.00				14.0	2			62.00				2.00	48.00							158.00
Based on offense type TFC-F \$3 should have been assessed. In addition, please enter disposition date.																																		
JP42-2020-02224	TR20-0915-142	9/2/20	7/23/20	SAFETY SEAT SYS,CHILD PASS,CHILD&8						12.50	12.5			5.00				14.0	2			62.00				2.00	48.00							158.00
JP42-2020-02138	TR20-0839-142	9/9/20	7/4/20	SAFETY SEAT SYS,CHILD PASS,CHILD&8						12.50	12.5			2.82				7.91	2			35.02				1.13	27.11							100.99
Please enter disposition date.																																		
JP42-2020-02240	TRU20-0067-142	9/24/20	2/25/20	Parent Contributing to Non-Attend						7.66	19.17							5.16				22.84			19.17									74.00
JP42-2020-02242	TR20-0972-142	9/24/20	8/15/20	Driving While License Invalid - DL						57.90				5.00				14.0	2			62.00												140.90
JP42-2020-02243	TR20-0987-142	9/24/20	8/18/20	FAIL TO YIELD AT STOP INTERSECTION										1.83				5.13	2			22.72				0.73	17.59							50.00
JP42-2020-02102	CRN720-0079-142	9/4/20	8/25/20	Failure/Refuse to Restrain Dog/Cat						200.0				5.00				14.0	2	1		62.00												284.00
JP42-2020-02104	TR20-0828-142	9/4/20	7/4/20	No Drivers License - When Unlic						65.90				5.00				14.0	2			62.00												148.90
JP42-2020-02142	TR20-0867-142	9/11/20	7/14/20	No Drivers License - When Unlic						65.90				5.00				14.0	2			62.00												148.90
JP42-2020-02100	TR20-0919-142	9/4/20	7/29/20	No Drivers License - When Unlic						65.90				5.00				14.0	2			62.00												148.90
JP42-2020-02145	TR20-1006-142	9/14/20	8/14/20	No Drivers License - When Unlic										5.00				8.30	2			36.74			2.96								50.00	
JP42-2020-02225	CRN720-0073-142	9/22/20	7/23/20	Open Container in Vehicle - Pass						200.0				5.00				14.0	2			62.00												283.00
JP42-2020-02098	CRN720-0078-142	9/3/20	8/11/20	OPERATE OHV WHEN PROHIBITED						200.0				5.00				14.0	2			62.00				2.00	48.00	3						836.00
JP42-2020-02241	TR20-1011-142	9/24/20	8/24/20	Ride, Not Secured Safety Belt - Driver										1.83				5.13	2			22.72				0.73	17.59						50.00	
JP42-2020-02159	TR20-0978-142	9/16/20	8/13/20	Speeding 10 percent or more						105.0				5.00				14.0	2			62.00				2.00	48.00	3						241.00

Justice of the Peace Homero A. Jasso  
Precinct 4, Place 2  
Schedule of Bonds on Deposit  
As of September 30, 2020

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



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

**PBC**

City: EDINBURG, TX  
Hidalgo County, Texas

Judge: **Hanero A. Jasso**  
Precinct No. **4** Place No. **2**

**Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Invoiced / Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
<b>FINES:</b>					<b>3,924.46</b>
County Fines (Local Fine)		LGC 113.004, PC 12.21		1100-341-10-060-001-0-000	3,924.46
Texas Parks & Wildlife 65% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	50.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-20-000-013-0-000	120.83
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	86.83
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1241-341-10-060-000-0-000	26.94
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	111.78
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	126.00
Motor Vehicle Adm. Fee (\$10-\$20)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051		1100-341-10-060-000-0-000	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)		1100-341-10-060-009-0-000	16.16
Support of Judiciary Fund (\$3.60)		LGC 133.105		1100-341-10-060-011-0-000	64.61
Traffic Fee (\$3)		TRC 542.403		1100-341-10-060-011-0-000	113.18
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scottlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	668.49
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	25.94
<b>Local Consolidated Court Cost</b>		LGC 134.103	1100	227-30-000-035-0-000	341.13
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.S. 601.192		1100-207-20-000-011-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.076(m)		1100-207-20-000-007-0-000	0.23
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	2,645.55
Compensation Victims Of Crime Fund (\$1, \$5, \$15, \$35)		C.C.P. Art. 56.35 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)	38	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	228.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	298.34
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	107.78
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-034-0-000	145.50
Birth Certificate Fee (\$1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 131.107/GC 101.023		1100-207-20-000-059-0-000	53.89
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	2.09
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	380.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	25.94
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	38	GC 51.971 (a)		1100-207-20-000-076-0-000	196.00
<b>ARREST / WARRANT FEES: STATE</b>					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011	1100	207-20-000-079-0-000	668.32
T.A.B.C. (\$3, \$5, \$35, \$50)		TRC Sec 542.4031		1100-207-20-000-019-0-000	289.43
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
				1100-207-20-000-022-0-000	-
<b>ARREST / WARRANT / SERVICE FEES: COUNTY</b>		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	5.00
Constable Fees: HIDALGO COUNTY AUDITOR'S OFFICE					
Precinct #1				1100-342-10-291-000-0-000	100.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	1,507.12
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Five Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DPO, Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-207-30-000-014-0-000	148.90
Duo to Others				1100-207-30-000-014-0-000	-
Restitution				1100-207-30-000-014-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-207-30-000-014-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	1,301.34
<b>Justice Fees (Local Fees)</b>				1100-341-10-060-001-0-000	955.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	950.00		
Landlord & Tenant Eviction Filing Fee (Forfeiture Entry & Delinquent Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Appeal Fees (\$10)					
Abstract Fees (\$5)		LGC 118.121/118.123 (c)			
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)			
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141(a)			
Birth Certificates (\$22 each)		HSC 191.0045 (2)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (2)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/CCP 102.004		1100-341-10-060-006-0-000	-

Handwritten checkmarks and initials (M, X, Y) are present in the right margin of the table, indicating verification of various rows.

APPROVED BY: *AAQ yt*  
DATE: *8/24/2020* *9/1/20*

*aaq 8/24/2020*

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

**14,800.80**

\*XB;X1;X2;B1  
X3

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: August-20 \$**

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

*PBC*

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s)	<u>JP42-2020-01895</u>	THRU	<u>JP42-2020-02091</u>			
		<del>0</del>		<del>0</del>		\$ <u>21,353.40</u>	<i>XB-A</i>
						<u>15,640.31</u>	✓
LESS:	COST ON DEPOSIT					-	<i>X7</i> ✓
ADD:	COST ON DEPOSIT LIQUIDATED					-	<i>X7</i> ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)					\$ <u>21,353.40</u>	<i>X3</i> ✓
						<u>15,640.31</u>	
Less:	Total amount of remittances to County Treasurer (From Part II)					\$ <u>24,944.40</u>	<i>A</i> ✓
						<u>26,757.40</u>	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)					<u>(3,597.00)</u>	<i>X4-Q</i>
						<u>(11,117.00)</u>	
						<u>Z^</u>	

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>26,757.40</u>	
	<u>21,353.40</u>	<i>B1</i> ✓
Add: Previous Month's Bond Overtransfer	\$0.00	
<i>Dec. '13, May '16 through Aug. '16, Oct. '16 Unliquidated Bonds</i>	<u>3,597.00</u>	<i>Ex. B</i> ✓
Add: HCSO Monthly "D" Collections Report	\$0.00	
	<u>24,944.40</u>	<i>A</i>
Total Remittances Made to County Treasurer	\$ <u>26,757.40</u>	
	<u>Z^</u>	

PREPARED BY: *Daniel K...* DATE PREPARED: 9-8-20

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

HIDALGO COUNTY  
AUDITOR'S OFFICE  
RECEIVED VIA EMAIL  
09/09/2020

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *yt*  
DATE: 09/28/2020 10/1/20 10/2/2020

*Homero A. Jasso* 9-8-20  
JUSTICE OF THE PEACE DATE

*X2*



**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: September-20 \***

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

*PBC*

City: EDINBURG, TX  
Hidalgo County, Texas

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>JP42-2020-02092</u> <u>-0-</u> THRU <u>JP42-2020-02261</u> <u>-0-</u>	<u>20,005.96</u> X10-A1 ✓ <u>14,848.95</u> <hr/> 20,005.96 X3 ✓ \$ <u>14,848.95</u> 23,956.96 A ✓ \$ <u>26,757.40</u> (3,957.00) X4-C ✓ ( <u>11,908.45</u> ) <hr/> Z^
LESS: COST ON DEPOSIT		- X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		- X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		20,005.96 X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$ <u>26,757.40</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>23,956.96</u> A ✓ <hr/> Z^

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>26,757.40</u>	
	<u>20,005.96</u>	B1 ✓
Add: Previous Month's Bond Overtransfer	\$0.00	
<i>Dec. '13, May '16 through Aug. '16, Oct. '16 Unliquidated Bonds</i>	<u>3,951.00</u>	Ex. B ✓
Add: HCSO Monthly "D" Collections Report	\$0.00	
	<u>23,956.96</u>	A ✓
Total Remittances Made to County Treasurer	\$ <u>Z^ 26,757.40</u>	

PREPARED BY: *Daniel Kodj* DATE PREPARED: 10-5-20

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

RECEIVED  
10/06/2020

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *Ang yt*  
DATE: 10/13/2020 10/14/20 10/15/2020

*Homero Jasso* 10-6-20  
JUSTICE OF THE PEACE DATE

HIDALGO COUNTY AUDITOR'S OFFICE

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

COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 10/18

X2

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: September 20**

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

City: EDINBURG, TX  
Hidalgo County, Texas

*PBC*

**Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued / Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1100-351-10-068-000-0-000	5,445.57
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (g)		1100-207-20-000-028-0-000	37.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (e)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	19.17
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	102.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	30.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	128.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	134.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. Eds., Exp. Lic., Exp. Ins., Exp. Reg.)		TRC Sec 548.605, 521.076, 502.407		1100-341-10-060-004-0-000	-
<b>Special Fees</b>					
Deferred Disposition		C.C.P. Art. 45.051		-	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)		-	-
Support of Judiciary Fund (\$ .60)		LGC 133.105		1100-341-10-060-009-0-000	18.00
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-068-000-0-000	57.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	7.66
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scotlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	760.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	24.00
<b>LOCAL Consolidated Court Cost</b>		LG 1100-227-30-000-035-0-000		1100-227-30-000-035-0-000	410.17
<b>STATE COURT COSTS AND FEES: State Traffic Fee (\$50)</b>		TRC Sec 542.4032		1100-207-20-000-079-0-000	764.88
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.015		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1____\$1.50____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____\$25____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-608-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-609-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	3,130.46
Compensation Victims Of Crime Fund (____\$3____\$5____\$15____\$35)		C.C.P. Art. 36.55 (2) & (1)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____\$1____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 702.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	564.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.4011		1100-207-20-000-035-0-000	210.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	120.00
Support of Judiciary Fund (\$3.40)		LGC 133.305		1100-207-20-000-054-0-000	156.00
Birth Certificate Fee (\$1.80)		HSC 191.022(d)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107GG 102.021		1100-207-20-000-059-0-000	54.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	1.90
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.1414/GC 51.851		1100-207-20-000-070-0-000	940.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	24.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	470.00
<b>ARREST WARRANT FEES: STATE</b>		C.C.P. Art. 102.011			
D.P.S. (____\$3____\$5____\$15____\$50)				1100-207-20-000-019-0-000	243.52
T.A.B.C. (____\$3____\$5____\$15____\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____\$3____\$5____\$15____\$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (____\$3____\$5____\$15____\$50)				1100-207-20-000-022-0-000	-
<b>ARREST WARRANT/SERVICE FEES: COUNTY</b>		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	247.96
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	100.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	1,520.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
<b>Due to Others</b>					
Warrant Fees/Out of County Service Fees D.T.O., Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	1.00
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-068-919-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	1,830.67
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	2,365.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122		-	-
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122		-	-
Transcript Fees (\$10)		LGC 118.121/118.123 (b)		-	-
Appeal Fees (\$10)				-	-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)		5.00	
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)		10.00	
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)		-	-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121		-	-
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141(a)		-	-
Birth Certificates (\$22 each)		HSC 191.0045 (j)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (j)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

20,005.96

**RECEIVED**  
10/06/2020  
HIDALGO COUNTY AUDITOR'S OFFICE

X1

x1

X1

X11

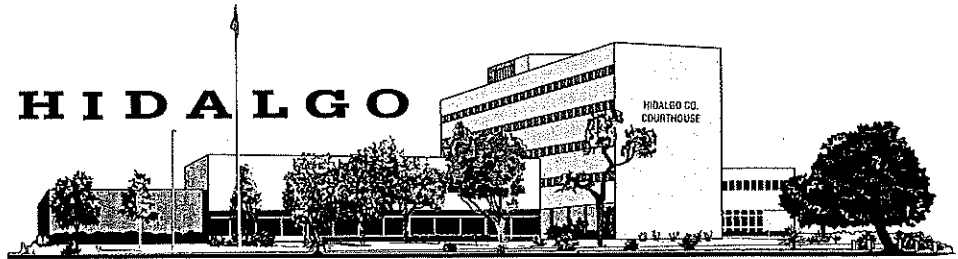
X3-A

X1; X2; X8; B1

X3

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 29, 2020

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

Re: Fee Account *Monthly Fees Report* for June 2020 and July 2020

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account *Monthly Fees Report* for the months of June 2020 and July 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 June 2020 and July 2020 totaled \$19,514.10 and \$17,117.50, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

### Scope:

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

### Methodology:

In conducting the review, the following procedures were performed:

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

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETTY  
JUDGE, 12<sup>TH</sup> D.C.

FERNANDO MARCIAS  
JUDGE, 13<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 14<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 215<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>TH</sup> D.C.

ROE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 391<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 410<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 441<sup>TH</sup> D.C.

YSMAEL D. FORSECA  
JUDGE, 441<sup>TH</sup> D.C.

The Honorable J.E "Eddie" Guerra  
September 29, 2020  
Page 2 of 2

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

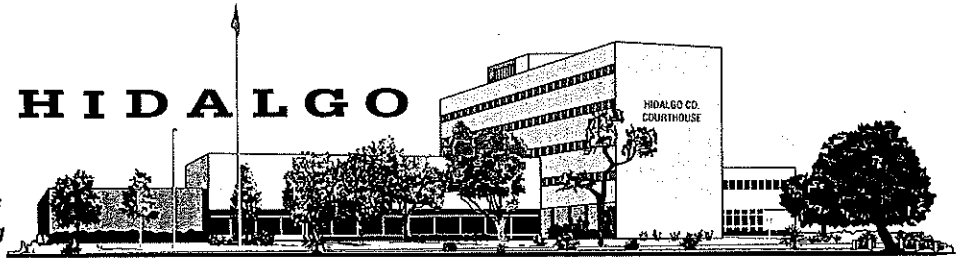
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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 02 <sup>ND</sup> D.C.	BERNANDO MANCIAS JUDGE, 03 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 13 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 20 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 27 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 37 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 39 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 40 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 44 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 48 <sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 28, 2020

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

Re: Inmate Trust Financial Statements for May 2020 through July 2020

Dear Sheriff Guerra:

We conducted a limited scope review of the Inmate Trust financial statements and supporting documentation for the months ended May 31, 2020 through July 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 and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

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

### **Observation No. 1:**

The total amounts on the "Inmate Account Journal" generated from *Odyssey* for the months ended May 31, 2020 through July 31, 2020 were \$157,172.18, \$172,482.17, and \$172,599.21, respectively.

However, the total amounts on the "Commissary Sales" report generated from *Odyssey* for the months ended May 31, 2020 through July 31, 2020 were \$157,172.17, \$172,432.85, and \$172,625.83, respectively.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, for the months ended May 31, 2020 through July 31, 2020 there were variances of \$.01, \$49.32, and \$26.62, 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, 42 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 81 <sup>ST</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 131 <sup>ST</sup> D.C.	ROSE GUERRA REYNA JUDGE, 201 <sup>ST</sup> D.C.	MARLA CUJELLAR JUDGE, 215 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>ND</sup> D.C.	HOE GONZALEZ JUDGE, 378 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 311 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 311 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 410 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 411 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 441 <sup>ST</sup> D.C.
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**Observation No. 2:**

As of July 31, 2020, the "Held in Trust" account had a cash balance of \$56,279.37. However, the balance on the "Inmate Accounts with Balances Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of inmates and the amount of funds held in trust for each inmate, was only \$53,787.64, resulting in an unidentified variance of \$2,491.73.

**Recommendation:**

We recommend that the Sheriff's Office conduct research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates each month.

**Observation No. 3:**

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 October 9, 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. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 83 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 131 <sup>ST</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 378 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 318 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 348 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 409 <sup>TH</sup> D.C.	RENEE R. BETHANCOURT JUDGE, 441 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 446 <sup>TH</sup> D.C.
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	<b>HIDALGO COUNTY AUDITOR'S OFFICE</b> <b>INTERNAL AUDIT DIVISION</b> <b>MANAGEMENT RESPONSE FORM</b>
---	---

<b>AUDITEE:</b>	Sheriff's Office	<b>AUDIT NO.:</b>	
<b>AUDIT:</b>	Inmate Trust Financial Statements for May 2020 through July 2020	<b>MANAGEMENT RESPONSE DUE:</b>	October 9, 2020
<b>FINDING No.:</b>	1	<b>RECOMMENDATION:</b>	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):**

---

<b>Signature:</b> _____	<b>Date:</b> _____
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**HIDALGO COUNTY AUDITOR'S OFFICE  
INTERNAL AUDIT DIVISION  
MANAGEMENT RESPONSE FORM**

AUDITEE: Sheriff's Office      AUDIT NO.: \_\_\_\_\_  
AUDIT: Inmate Trust Financial  
Statements for May 2020  
through July 2020      MANAGEMENT  
RESPONSE DUE: October 9, 2020  
FINDING No.: 2      RECOMMENDATION: 2

We recommend that the Sheriff's Office conduct research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates each month.

---

**Management Response (Choose One):**

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

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

**Specify Target Date of Remedial Action (if any):**

---

**Signature:** \_\_\_\_\_      **Date:** \_\_\_\_\_

---



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

AUDITEE: Sheriff's Office      AUDIT NO.: \_\_\_\_\_  
AUDIT: Inmate Trust Financial  
Statements for May 2020  
through July 2020      MANAGEMENT  
RESPONSE DUE: October 9, 2020  
FINDING No.: 3      RECOMMENDATION: 3

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

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**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):**

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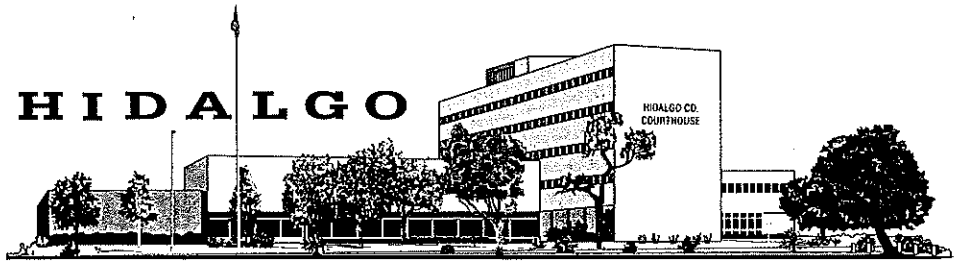
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**Signature:** \_\_\_\_\_      **Date:** \_\_\_\_\_

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# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

September 18, 2020

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

Re: H.B. 65 Financial Statements for March 2020 through August 2020

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months ended March 31, 2020 through August 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 Aaron Robledo, Internal Auditor I, at 318-2511 ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

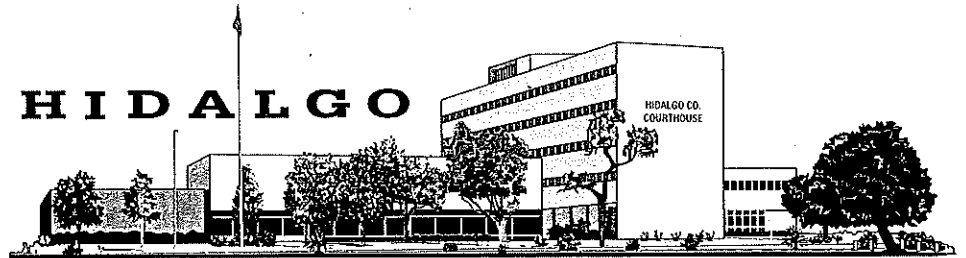
cc: Ms. Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office  
Mr. Valde Guerra, County Executive Officer

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 1 <sup>st</sup> D.C.	FERNANDO MANCIAS JUDGE, 8 <sup>th</sup> D.C.	J. R. 'BOBBY' FLORES JUDGE, 13 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 24 <sup>th</sup> D.C.	MARLA CUELLAR JUDGE, 27 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 <sup>nd</sup> D.C.	NOE GONZALEZ JUDGE, 39 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 39 <sup>th</sup> D.C.	L. KEHO VASQUEZ JUDGE, 38 <sup>th</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 43 <sup>rd</sup> D.C.	REHEE R. BETAHCOURT JUDGE, 44 <sup>th</sup> D.C.	YSMAEL D. FOHSECA JUDGE, 44 <sup>th</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 20, 2020

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

Re: Hot Checks Processing Fees Report for July 2020 and August 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 July 2020 and August 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 July 2020 and August 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 H. SINGLETERRY  
JUDGE, 92<sup>nd</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 381<sup>st</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 381<sup>st</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 441<sup>st</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 481<sup>st</sup> D.C.

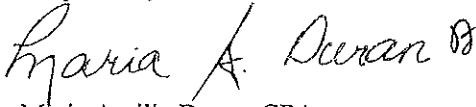
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that 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:**

Collections for the months of July 2020 and August 2020 totaled \$68,522.06 and \$44,622.88, 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 M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

FERRNADO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 215<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 311<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 311<sup>TH</sup> D.C.

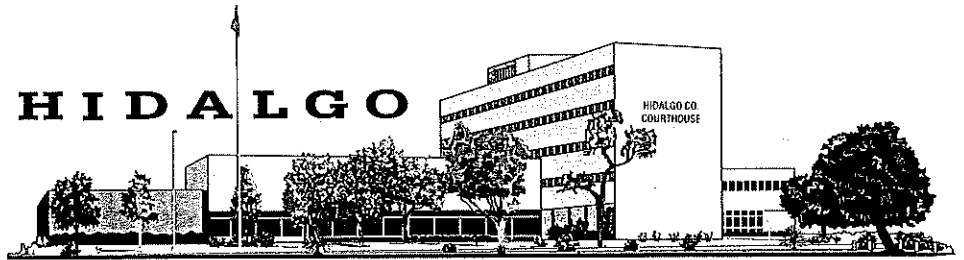
ISRAEL RAMON, JR.  
JUDGE, 410<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

YSHAEL D. FONSECA  
JUDGE, 441<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

October 19, 2020

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

Re: HIDTA Financial Statements for July 2020 and August 2020

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA financial statements for the months ended July 31, 2020 and August 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 misstatement.

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

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

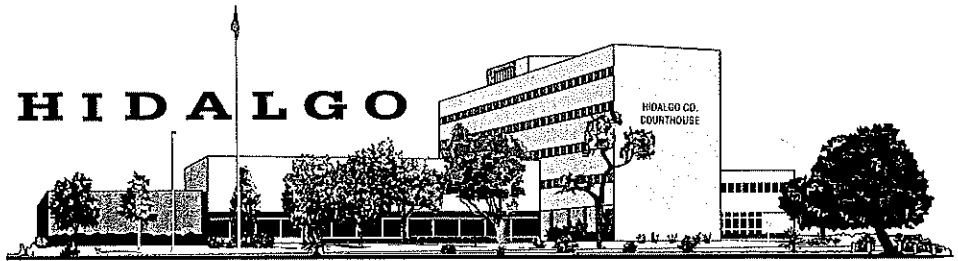
cc: Ms. Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office  
Mr. Valde Guerra, County Executive Officer

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO HANCAS JUDGE, 91 <sup>ST</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 19 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 29 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 27 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 33 <sup>RD</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 31 <sup>ST</sup> D.C.	L. KENO VASQUEZ JUDGE, 31 <sup>ST</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 43 <sup>RD</sup> D.C.	RENEER B. BETAHCOURT JUDGE, 44 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 44 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

October 9, 2020

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

Re: Hidalgo County Tax Collected Reports for August 2020

Dear Mr. Villarreal:

We conducted a limited scope review of the *Hidalgo County Taxes Collected Reports* and supporting documentation for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the month of August 2020 pursuant to Local Government Code §115.002 (a) and (b) and Local Government Code §115.901.

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

### Scope:

The scope of the review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report – All Locations* and the *Hidalgo County Taxes Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the month of August 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 *Hidalgo County Taxes Collected Reports* and supporting documentation were submitted to the County Auditor's Office within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10(a).
- Verified that the *Hidalgo County Taxes Collected Reports* were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Hidalgo County Taxes Collected Reports* by footing and cross-footing the reports.
- Verified that taxes collected per the *Hidalgo County Taxes Collected Reports* agreed to: 1.) total collections per ACT's Deposit Distribution Report (Report No. TC298-D); 2.) total deposits made with the County Treasurer; and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that modifications to the tax levy per the *Hidalgo County Taxes Collected Reports* agreed to modifications made to the tax levy per ACT's *Tax Collector Monthly Report* (Report No. TC168) for each entity.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS N. SINGLETERRY  
JUDGE, 91<sup>ST</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 92<sup>ND</sup> D.C.

J.R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 344<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 271<sup>ST</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 311<sup>TH</sup> D.C.

L. KEHO VASQUEZ  
JUDGE, 341<sup>ST</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 439<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 441<sup>ST</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 441<sup>ST</sup> D.C.

- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to determine if online credit card transactions were timely receipted.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to determine if all online e-check transactions were timely receipted.
- Reviewed the *Hidalgo County Taxes Collected Reports* and County Treasurer receipts for the months of August 2020 to determine if collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* to determine if the shortages were replenished and/if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations*.

**Conclusion:**

Collections for the month of August 2020 as reported on the *Hidalgo County Taxes Collected Report* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities totaled \$10,815,012.75. Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the accounting of collections requires improvement as noted in the 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 total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations* report, as follows:

- Deposits were short a total of \$24.93. The \$24.93 shortage was replenished with funds in the Cashier Over/Short balance sheet account.
- Deposits were over a total of \$27.69. The \$27.69 overage was deposited and recorded in the Cashier Over/Short balance sheet account.

Overages are not remitted to the County Treasurer's Office. Instead, overages are recorded on the Cashier Over/Short balance sheet account. The funds are utilized to replenish collection shortages.

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

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

**Recommendation:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

**Observation No. 2:**

We noted for 2 days in the month of August 2020 collections were transferred to the County Treasurer's Office 6 to 7 business days after the day the money was received.

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

Failure to ensure collections are transferred and recorded in accordance with Local Government Code §113.022 will cause revenues to not be recognized in a timely manner and may affect revenue projections.


**Recommendation:**

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

Please provide a written management response for the observations noted above by October 23, 2020.

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

Respectfully,

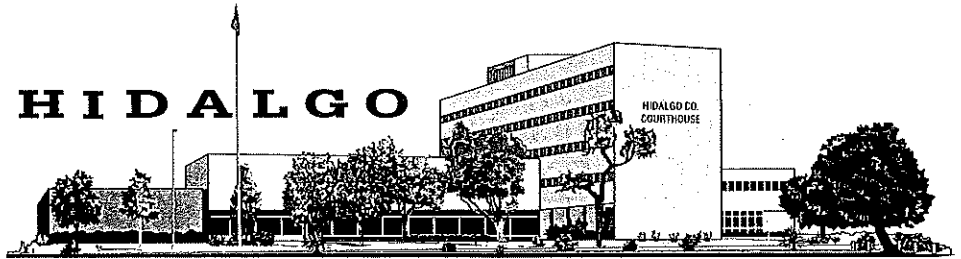
  
Maria Arcilia Duran, CPA  
Hidalgo County Auditor

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

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

October 27, 2020

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

Re: Hidalgo County Tax Collected Reports for September 2020

Dear Mr. Villarreal:

We conducted a limited scope review of the *Hidalgo County Taxes Collected Reports* and supporting documentation for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the month of September 2020 pursuant to Local Government Code §115.002 (a) and (b) and Local Government Code §115.901.

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

### Scope:

The scope of the review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report – All Locations* and the *Hidalgo County Taxes Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the month of September 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 *Hidalgo County Taxes Collected Reports* and supporting documentation were submitted to the County Auditor's Office within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10(a).
- Verified that the *Hidalgo County Taxes Collected Reports* were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Hidalgo County Taxes Collected Reports* by footing and cross-footing the reports.
- Verified that taxes collected per the *Hidalgo County Taxes Collected Reports* agreed to: 1.) total collections per *ACT's* Deposit Distribution Report (Report No. TC298-D); 2.) total deposits made with the County Treasurer; and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that modifications to the tax levy per the *Hidalgo County Taxes Collected Reports* agreed to modifications made to the tax levy per *ACT's Tax Collector Monthly Report* (Report No. TC168) for each entity.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82<sup>ND</sup> D.C.    FERNANDO MARCHIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 134<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 204<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    JOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 311<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 388<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 440<sup>TH</sup> D.C.    YSMAEL D. FONSECA JUDGE, 441<sup>TH</sup> D.C.

- Compared the *Hamer Enterprise Online Credit Card Payment Report* to the *Hidalgo County Deposit Status Report – All Locations* to determine if online credit card transactions were timely received.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to determine if all online e-check transactions were timely received.
- Reviewed the *Hidalgo County Taxes Collected Reports* and County Treasurer receipts for the months of September 2020 to determine if collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* to determine if the shortages were replenished and/if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations*.

**Conclusion:**

Collections for the month of September 2020 as reported on the *Hidalgo County Taxes Collected Report* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities totaled \$2,061,581.57. Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1). In addition, the system of internal controls for the accounting of collections requires improvement as noted in the 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 total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations*, as follows:

- Deposits were short a total of \$52.59. The shortage was replenished with funds in the Cashier Over/Short balance sheet account. Some of the significant shortages are as follows:
  - Cash shortage in the amount of \$50.00 at the Edinburg Substation.
- Deposits were over a total of \$9.83. The overage was deposited and recorded in the Cashier Over/Short balance sheet account.

Overages are not remitted to the County Treasurer's Office. Instead, overages are recorded on the Cashier Over/Short balance sheet account. The funds are utilized to replenish collection shortages.

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

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

**Recommendation:**

Management should retrain cashiers to ensure they verify that the receipt agrees to the amount collected, prior to issuing a receipt. In addition, management should develop and implement formal monitoring procedures to

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**HIDALGO COUNTY DISTRICT JUDGES**

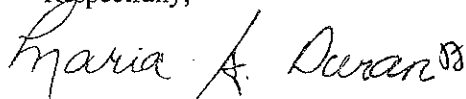
ensure that overages and shortages are properly accounted and reported. At a minimum, procedures should include the following:

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

Please provide a written management response for the observation noted above by November 6, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

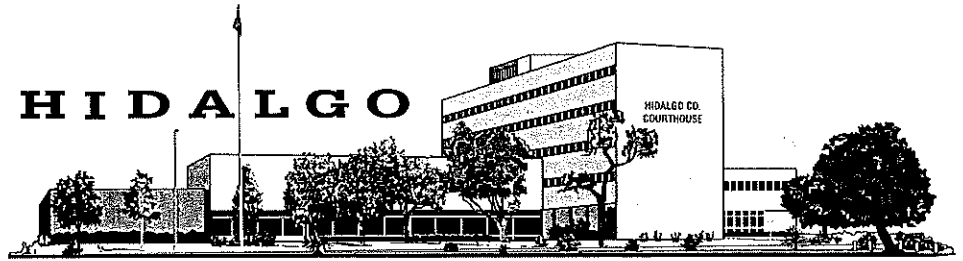
Cc: Mr. Valde Guerra, County Executive Officer  
Ms. Eva Mireles, Tax Office Chief of Operations  
Mr. Julio Espinosa, Property Tax Manager  
Ms. Crystal Puente, Chief Accountant

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS H. SINGLETERRY JUDGE, 91 <sup>st</sup> D.C.	FERNANDO MAJICAS JUDGE, 93 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 119 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>th</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>th</sup> D.C.	NOE GONZALEZ JUDGE, 379 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 <sup>th</sup> D.C.	L. XENO VASQUEZ JUDGE, 381 <sup>st</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 438 <sup>th</sup> D.C.	RENEE R. BETAHCOURT JUDGE, 441 <sup>st</sup> D.C.	YSMAEL D. FONSECA JUDGE, 447 <sup>th</sup> D.C.
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# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE  
Hidalgo County Administration Building  
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September 22, 2020

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

Re: August 2020 DTA Payment Request Report No. 2020-58

Dear Mr. Villarreal:

We completed a limited scope review of the August 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 August 2020 DTA payment request in the amount of \$243,888.41 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 August 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 August 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 81<sup>st</sup> D.C.

FERUANDO MANCHAS  
JUDGE, 83<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

MARLA CUELLAR  
JUDGE, 317<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 327<sup>th</sup> D.C.

JOE GONZALEZ  
JUDGE, 327<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 368<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 381<sup>st</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>th</sup> D.C.

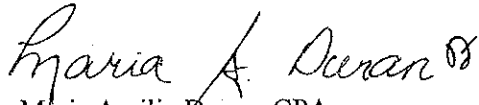
YSMAEL D. FONSECA  
JUDGE, 448<sup>th</sup> D.C.

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 August 2020."
- Although DTA fees for 211 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (200 tax accounts), and small amounts collected (11 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of \$0.03.
- 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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 288<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

HOE GOIZALEZ  
JUDGE, 278<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 318<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 311<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 432<sup>ND</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 441<sup>TH</sup> D.C.

### Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2019	S295099000032879	0.76	0.14	0.9	0.14
2	1	2019	M340002000005600	0.76	0.14	0.9	0.13
3	1	2019	T363800000001400	0.71	0.13	0.84	0.12
4	1	2019	S644000000004100	0.48	0.09	0.57	0.08
5	1	2019	G145000000000602	0.25	0.05	0.3	0.05
6	1	2019	C402000000003900	0.25	0.05	0.3	0.04
7	1	2019	M005000000000600	0.2	0.03	0.23	0.04
8	1	2019	C870000000000400	0.14	0.03	0.17	0.03
9	1	2019	P300001002000105	0.08	0.02	0.1	0.02
10	1	2019	P811503000002400	0.08	0.02	0.1	0.01
11	1	2019	V056307000035400	0.08	0.02	0.1	0.01
12	1	2019	S552000000000300	0.03	0	0.03	0.01
13	1	2019	S295099000032879	-0.76	-0.14	-0.9	-0.14
14	1	2018	L450004000011900	120.08	28.82	148.9	21.44
15	1	2018	G695502000007600	59.16	13.85	73.01	10.47
16	1	2018	P433002000003200	51.1	11.75	62.85	9.05
17	1	2018	B190038000003400	43.14	10.36	53.5	7.7
18	1	2018	T601002000017600	35.66	8.76	44.42	6.42
19	1	2018	P433002000003200	30.7	7.07	37.77	5.43
20	1	2018	L315200000002700	5.07	1.24	6.31	0.91
21	1	2017	C444004026001800	343.96	101.75	445.71	61.91
22	1	2017	A180000040000712	197.33	67.58	264.91	37.89
23	1	2017	H282000000002000	160.88	52.29	213.17	30.17
24	1	2017	C470000006000800	129.26	37.49	166.75	23.07
25	1	2017	L319500000011800	30.1	9.13	39.23	5.51
26	1	2017	L319500000011800	22.34	6.87	29.21	4.09
27	1	2017	M400000003000100	8.23	2.58	10.81	1.52
28	1	2016	B010000012000603	362.25	125.28	487.53	64.66
29	1	2016	B190027000002200	217.61	95.57	313.18	44.4
30	1	2016	A180000040000712	197.33	91.26	288.59	41.44
31	1	2016	N107000001002400	178.5	78.39	256.89	36.41
32	1	2016	H282000000002000	160.88	71.6	232.48	33.06
33	1	2016	E850002008000300	126.01	47.99	174	23.82
34	1	2016	L040000013000000	96.98	38.63	135.61	18.76
35	1	2016	S728002000001800	33.64	11.67	45.31	5.96
36	1	2016	C162300000002000	26.18	11.8	37.98	5.42
37	1	2016	E650000006001000	26.62	9.4	36.02	4.79
38	1	2016	V056500000003500	21.37	8.5	29.87	4.13
39	1	2016	A210000070000600	11.21	4.65	15.86	2.22
40	1	2016	V380002010001000	8.46	3.83	12.29	1.76
41	1	2015	I404600000003800	108.84	48.61	157.45	20.24
42	1	2015	L505000000006500	83.51	41.34	124.85	17.16
43	1	2015	A180000040000712	61.66	35.92	97.58	14.06
44	1	2015	G880000007001200	69.14	29.97	99.11	12.45
45	1	2015	H282000000002000	34.07	19.25	53.32	7.61
46	1	2015	A280000000000100	33.61	16.43	50.04	6.85
47	1	2015	F497000000002100	18.77	8.51	27.28	3.55
48	1	2015	E540000048002500	12.64	5.65	18.29	2.35
49	1	2015	P050000126005600	2.86	1.25	4.11	0.52

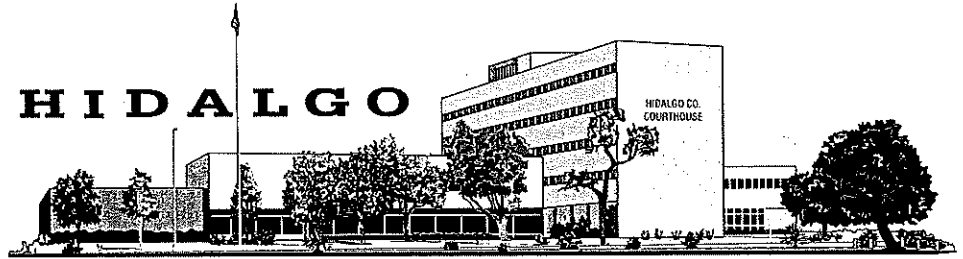
50	1	2014	M575900000000900	101.96	51.65	153.61	18.04
51	1	2014	I404600000003800	76.54	43.37	119.91	15.61
52	1	2014	M355000119001100	84.1	43.45	127.55	15.26
53	1	2014	B315001004003500	31.36	19.65	51.01	7.1
54	1	2014	A200000000003400	20.25	11.6	31.85	4.22
55	1	2014	A200000000003400	20.22	11.67	31.89	4.22
56	1	2014	R41000001001400	13.39	7.1	20.49	2.51
57	1	2014	S265001000004100	8.63	5.25	13.88	1.91
58	1	2014	W230000058000700	7.16	4.1	11.26	1.49
59	1	2014	H284000000004600	2.45	1.33	3.78	0.47
60	1	2013	W340000000000800	16.29	10.65	26.94	3.37
61	1	2013	P320002006001200	11.22	6.74	17.96	2.05
62	1	2013	B030000016002100	8.08	4.93	13.01	1.52
63	1	2013	H284000000016500	7.89	4.9	12.79	1.52
64	1	2013	F675005000002100	5.76	3.86	9.62	1.25
65	1	2012	G120001000002600	147.23	111.4	258.63	32.02
66	1	2012	G120001000002600	117.78	89.12	206.9	25.62
67	1	2012	R095000000001600	79.86	70.6	150.46	21.32
68	1	2012	1003800000024811	81	62.1	143.1	17.98
69	1	2012	M520000050000100	49.39	35.57	84.96	9.93
70	1	2012	B030000026000501	31.91	23.09	55	6.46
71	1	2012	G120001000002600	29.45	22.28	51.73	6.4
72	1	2012	G410000006002600	7.07	4.83	11.9	1.32
73	1	2011	L670000003000400	35.92	37.39	73.31	10.62
74	1	2011	L670000003000400	35.86	37.47	73.33	10.6
75	1	2011	O810002000000100	38.69	35.33	74.02	9.75
76	1	2011	O810002000000100	34.14	31.19	65.33	8.6
77	1	2011	S325500000003200	30.81	29.18	59.99	8.23
78	1	2011	C505000000009715	15.42	12.13	27.55	3.01
79	1	2011	H080000222000030	8.87	7.44	16.31	1.94
80	1	2011	E330000359001000	5.21	3.99	9.2	0.97
81	1	2011	L670000003000400	-35.92	-37.39	-73.31	-10.62
82	1	2010	T670000002001700	58.79	49.77	108.56	10.93
83	1	2010	O810002000000100	36.39	37.6	73.99	9.83
84	1	2010	N861301000009900	17.01	16.26	33.27	4
85	1	2010	B190040000004900	16.01	13.76	29.77	3.07
86	1	2010	H520003000004800	4.52	3.77	8.29	0.82
87	1	2009	S357000000001000	61.36	59.73	121.09	12.7
88	1	2009	P300001003000200	39.28	36.55	75.83	7.37
89	1	2009	A180000029000532	4.01	4.04	8.05	0.9
90	1	2009	H265000006001800	0.43	0.44	0.87	0.1
91	1	2008	V331602000000400	215.6	217.04	432.64	40.1
92	1	2008	H265000006001800	98.07	114.42	212.49	25.3
93	1	2008	H080000222000030	36.67	44.01	80.68	10.01
94	1	2008	B157006000000500	37.45	40.06	77.51	8.03
95	1	2008	R176002000003700	25.2	28.72	53.92	6.2
96	1	2008	A370000016001800	17.78	21.14	38.92	4.77
97	1	2008	L672500000014000	14.05	16.58	30.63	3.71
98	1	2008	G130000001000200	14.88	15.57	30.45	3.03
99	1	2008	A555000000000300	11.65	13.2	24.85	2.83
100	1	2008	P300001003000200	8.85	9.29	18.14	1.82

101	1	2008	B505000015001100	6.88	7.09	13.97	1.35
102	1	2007	H120000106000100	213.43	231.22	444.65	39.38
103	1	2007	P320002008000400	87.74	125.47	213.21	29.88
104	1	2007	D150000000002200	79.82	105.63	185.45	23.35
105	1	2007	B157006000000500	48.47	57.68	106.15	11.27
106	1	2007	M703000000012300	44.87	54.74	99.61	11.04
107	1	2007	S100000002003000	39.04	50.25	89.29	10.78
108	1	2007	H350000005000100	31.15	35.1	66.25	6.36
109	1	2007	A180000029000532	23.46	29.33	52.79	6.09
110	1	2007	M515000000004700	21.21	23.83	45.04	4.3
111	1	2007	P927901000007000	6.71	8.83	15.54	1.94
112	1	2007	V331602000000400	8.15	9.18	17.33	1.66
113	1	2006	C980000002000817	103.57	131.18	234.75	23.93
114	1	2006	M703000000012300	67.54	90.51	158.05	17.83
115	1	2006	R026300000001100	26.81	36.1	62.91	7.16
116	1	2006	M015000062000401	15.26	22.32	37.58	4.87
117	1	2006	L205000052001000	21.73	25.29	47.02	4.01
118	1	2006	S245000000001200	7.88	10.41	18.29	2.02
119	1	2005	H365003000001100	37.91	52.57	90.48	9.44
120	1	2005	M62500000K000700	18.71	30.76	49.47	6.82
121	1	2005	E540000020004900	20.85	32.32	53.17	6.73
122	1	2004	H120000106000100	213.43	308.05	521.48	50.9
123	1	2004	E540000020004900	117.92	196.93	314.85	40.15
124	1	2004	L106904000000700	108	151.56	259.56	23.81
125	1	2004	D175000000001000	31.84	56.88	88.72	12.51
126	1	2004	R466001000001000	34.81	46.07	80.88	6.42
127	1	2004	W230000052000300	8.13	13.43	21.56	2.7
128	1	2004	M355000150002100	2.41	3.89	6.3	0.76
129	1	2003	W380000290000004	93.87	178.65	272.52	38.44
130	1	2003	H120000106000100	82.72	129.32	212.04	21.22
131	1	2003	S004002000003000	38.41	55.43	93.84	7.78
132	1	2003	S477000000040600	21.04	36.98	58.02	7.23
133	1	2003	M190001000003200	25.83	38.19	64.02	5.69
134	1	2003	M190001000003200	25.78	38.23	64.01	5.68
135	1	2003	B158504000013400	16.26	23.47	39.73	3.29
136	1	2003	W010000044001052	7.04	10.19	17.23	1.43
137	1	2002	H120000106000100	182.42	307.07	489.49	50.07
138	1	2002	B158504000013400	169.84	265.52	435.36	37.45
139	1	2002	S510000001000400	81.26	127.03	208.29	17.92
140	1	2002	L590000010000215	46.09	83.72	129.81	15.41
141	1	2002	B158504000013400	27.69	43.29	70.98	6.11
142	1	2002	W010000023000416	11.69	22.76	34.45	4.6
143	1	2002	G04000006000100	9.22	17.37	26.59	3.36
144	1	2002	L313503000002500	5.9	11.38	17.28	2.27
145	1	2002	S004002000003000	6.7	10.47	17.17	1.48
146	1	2002	A265500000002800	3.71	6.85	10.56	1.29
147	1	2002	T706000000000200	6.18	9.29	15.47	1.2
148	1	2001	W380000290000004	127.84	274	401.84	56.95
149	1	2001	B158504000013400	168.09	282.95	451.04	40.09
150	1	2001	M195000040001102	94.84	163.44	258.28	24.33
151	1	2001	H120000106000100	58.11	104.79	162.9	17
152	1	2001	E431000000009100	51.31	90.46	141.77	14.08
153	1	2001	W010000049001055	40.24	74.96	115.2	12.85

154	1	2001	E665300000000700	23.63	43.78	67.41	7.44
155	1	2001	M195000040001102	22.29	38.4	60.69	5.72
156	1	2001	M195000040001102	14.22	24.52	38.74	3.65
157	1	2001	R055003000002000	7.7	13.57	21.27	2.11
158	1	2001	L590000010000215	0.99	1.92	2.91	0.35
159	1	2000	H120000106000100	192.91	371.03	563.94	59.9
160	1	2000	E431000000009100	75.99	143.11	219.1	22.23
161	1	2000	A265500000002800	49.81	104.1	153.91	19.2
162	1	2000	O330000024001500	19.88	39.1	58.98	6.56
163	1	2000	M687000000002600	3.21	5.89	9.1	0.88
164	1	1999	H120000106000100	172.11	351.68	523.79	56.54
165	1	1999	E431000000009100	37.43	74.98	112.41	11.62
166	1	1999	B010000003000300	15.58	31.3	46.88	4.88
167	1	1999	O330000024001500	0.76	1.58	2.34	0.26
168	1	1998	H120000106000100	52.73	114.08	166.81	18.27
169	1	1998	E431000000009100	18.54	39.36	57.9	6.09
170	1	1998	E140000001000600	9.04	19.55	28.59	3.13
171	1	1998	S300000000002850	1.83	4.59	6.42	0.92
172	1	1997	S300000000002850	56.12	147.21	203.33	29.04
173	1	1997	E431000000009100	19.7	44.2	63.9	6.83
174	1	1997	L470000000003000	9.63	21.61	31.24	3.34
175	1	1996	E431000000009100	4.6	10.87	15.47	1.68
176	1	1996	S683000000020800	2.6	5.83	8.43	0.81
177	1	1995	S683000000020800	19.95	47.15	67.1	6.55
178	1	1995	W010000030000728	9.57	26.24	35.81	4.77
179	1	1994	L470000000003000	57.95	150.87	208.82	23.21
180	1	1994	E540000002002100	17.52	44.19	61.71	6.38
181	1	1994	S055000014000000	3.44	9.7	13.14	1.72
182	1	1993	P910000009000700	16.62	43.25	59.87	6.06
183	1	1992	M550000097001303	76.16	223.89	300.05	36.55
184	1	1992	P550000002001500	36.58	110.97	147.55	19.1
185	1	1992	P910000009000700	1.03	2.81	3.84	0.39
186	1	1991	M550000097001303	235.36	720.21	955.57	117.21
187	1	1991	P550000002001500	102.98	324.73	427.71	55.61
188	1	1991	D780000005000400	19.68	56.75	76.43	8.24
189	1	1991	D780000005000400	12.09	34.86	46.95	5.06
190	1	1991	D780000005000400	12.09	34.86	46.95	5.06
191	1	1990	P550000002001500	101.23	331.37	432.6	56.49
192	1	1990	M550000097001303	51.1	162.49	213.59	26.37
193	1	1990	P640000064001400	4.79	14.04	18.83	1.94
194	1	1989	P550000002001500	88.83	301.43	390.26	51.17
195	1	1988	P550000002001500	86.44	303.69	390.13	51.35
196	12	1998	D600001000000506	0.43	1.11	1.54	0.22
197	12	1998	S300000000002850	0.12	0.33	0.45	0.07
198	12	1997	S300000000002850	4.41	11.57	15.98	2.28
199	12	1995	W010000030000728	0.53	1.47	2	0.27
200	12	1992	P550000002001500	1.84	5.56	7.4	0.96
201	12	1991	P550000002001500	2.73	8.61	11.34	1.47
202	12	1990	P550000002001500	2.73	8.94	11.67	1.52
203	12	1989	P550000002001500	4.78	16.23	21.01	2.75
204	12	1988	P550000002001500	4.78	16.8	21.58	2.84
205	1	2017	P520000006000200	34.78	9.73	44.51	6.16
206	1	2017	P520000006000200	34.64	9.85	44.49	6.13

207	1	2015	G695502000008300	37.16	20.19	57.35	8.14
208	1	2013	T210000249001116	23.3	18.76	42.06	6.05
209	1	2012	T210000249001116	15.49	14.33	29.82	4.3
210	1	2009	W380000255000016	92.46	90.63	183.09	19.42
211	1	2005	E540000045000300	3.09	4.9	7.99	1.04

# COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

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

October 22, 2020

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

Re: September 2020 DTA Payment Request Report No. 2020-63

Dear Mr. Villarreal:

We completed a limited scope review of the September 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 September 2020 DTA payment request in the amount of \$215,020.64 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 September 30, 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 September 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.

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## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 111 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 208 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 276 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 337 <sup>TH</sup> D.C.	ROE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 <sup>TH</sup> D.C.	L. WEND VASQUEZ JUDGE, 381 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 448 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 448 <sup>TH</sup> D.C.
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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 September 2020."
- Although DTA fees for 215 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 (212 tax accounts), and small amounts collected (3 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of \$0.03.
- 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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 12 <sup>th</sup> D.C.	FERNANDO MANCIAS JUDGE, 43 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 51 <sup>st</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>th</sup> D.C.	MARLA CUELLAR JUDGE, 215 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>nd</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 311 <sup>th</sup> D.C.	L. KEND VASQUEZ JUDGE, 311 <sup>th</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>th</sup> D.C.	RENEE R. BETANCOURT JUDGE, 441 <sup>st</sup> D.C.	YSMAEL D. FORSECA JUDGE, 444 <sup>th</sup> D.C.
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**Exhibit A**

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2019	S39000000A000800	0.64	0.13	0.77	0.11
2	1	2019	B040000000000600	0.2	0.04	0.24	0.04
3	1	2018	S295000000051457	546.99	133.56	680.55	97.64
4	1	2018	P811502000007600	136.74	34.18	170.92	24.61
5	1	2018	S447002000007100	136.88	26.92	163.8	23.2
6	1	2018	I404800000003000	126.73	32.42	159.15	23
7	1	2018	G695502000007600	58.98	14.06	73.04	10.44
8	1	2018	L636002000001400	0.34	0.11	0.45	0.07
9	1	2018	M374500000005100	0.08	0.02	0.1	0.01
10	1	2017	N120001000005910	1,002.28	312.38	1,314.66	183.42
11	1	2017	C585000002001100	223.26	64.38	287.64	39.52
12	1	2017	L025000100000011	106.81	30.97	137.78	19.07
13	1	2017	L319500000011800	37.62	11.73	49.35	6.88
14	1	2017	A050000000000600	34.53	10.96	45.49	6.37
15	1	2017	E850000000001400	17.08	5.32	22.4	3.13
16	1	2017	S510000003000500	5.12	1.47	6.59	0.91
17	1	2017	R317097000015607	1.92	0.65	2.57	0.37
18	1	2017	C444004026001800	-343.96	-101.75	-445.71	-61.91
19	1	2016	C585000002001100	223.26	91.17	314.43	43.54
20	1	2016	N107000001002400	178.04	78.94	256.98	36.32
21	1	2016	E486000000002200	154.7	72.2	226.9	32.49
22	1	2016	U100002000002000	102.31	38.19	140.5	19.03
23	1	2016	L040000013000000	96.71	38.94	135.65	18.72
24	1	2016	C790000000000320	36.72	13.25	49.97	6.67
25	1	2016	C162300000002000	26.11	11.88	37.99	5.41
26	1	2016	M583000000003600	22.95	9.1	32.05	4.41
27	1	2016	V056500000003500	21.3	8.58	29.88	4.12
28	1	2016	P840000000017210	16.86	7.87	24.73	3.54
29	1	2016	L315800000009600	15.98	7.18	23.16	3.29
30	1	2016	D060001000001300	15.59	6.37	21.96	3.04
31	1	2016	P840000000017210	12.68	5.86	18.54	2.66
32	1	2016	V380002010001000	9.45	4.3	13.75	1.96
33	1	2016	B505197000004300	2.33	1.14	3.47	0.5
34	1	2016	S397504000041400	0.2	0.1	0.3	0.04
35	1	2015	C585000002001100	223.26	117.96	341.22	47.55
36	1	2015	A28000000000100	83.8	41.33	125.13	17.09
37	1	2015	G880000007001200	85.34	37.33	122.67	15.36
38	1	2015	T210000254001625	51.18	24.78	75.96	10.28
39	1	2015	A28000000000100	30.84	15.21	46.05	6.29
40	1	2015	E170003000003600	28.2	13.91	42.11	5.75
41	1	2015	E72700000000200	12.38	5.55	17.93	2.28
42	1	2015	C030000196002300	11.36	5.23	16.59	2.16
43	1	2015	T610000001000200	6.95	3.42	10.37	1.42
44	1	2014	C585000002001100	223.26	144.75	368.01	51.57
45	1	2014	E72700000000200	195.84	111.14	306.98	39.66
46	1	2014	W380000082000002	54.55	31.68	86.23	11.37
47	1	2014	P310800000002300	34.33	21.06	55.39	7.62
48	1	2014	A200000000003400	20.23	11.75	31.98	4.22
49	1	2014	C161802000001500	16.17	10.01	26.18	3.61

50	1	2014	R410000001001400	8.02	4.28	12.3	1.5
51	1	2013	P811300000001600	289.91	177.81	467.72	54.79
52	1	2013	M645000011000800	148.04	91.91	239.95	28.2
53	1	2013	W230000005001300	125.38	77.42	202.8	23.7
54	1	2013	R095000000001600	82.24	63.19	145.43	20.48
55	1	2013	S215000006001600	84.79	55.47	140.26	17.42
56	1	2013	E810000003001200	54.21	40.4	94.61	13.18
57	1	2013	O210000005000035	67.42	40.05	107.47	12.03
58	1	2013	N500000002000500	58.76	38.05	96.81	11.9
59	1	2013	B030000016002100	61.69	37.88	99.57	11.56
60	1	2013	W010000031000514	44.31	35.86	80.17	11.5
61	1	2013	L505000000011800	31.16	20.17	51.33	6.31
62	1	2013	B190010000003400	26.21	15.49	41.7	4.64
63	1	2013	E540000020002800	26.19	15.46	41.65	4.63
64	1	2013	V382000000016200	9.86	8.11	17.97	2.6
65	1	2013	H195000000004800	7.9	5.32	13.22	1.69
66	1	2013	H284000000016500	7.85	4.93	12.78	1.52
67	1	2012	B190023000000200	219.22	158.74	377.96	44.06
68	1	2012	G120001000002600	44.17	33.42	77.59	9.6
69	1	2012	R095000000001600	35.65	31.67	67.32	9.52
70	1	2012	G120001000002600	43.25	32.91	76.16	9.41
71	1	2012	M645000011000800	35.9	26.59	62.49	7.48
72	1	2012	L590000001000700	17.67	12.74	30.41	3.53
73	1	2012	C112200000000400	16.95	12.04	28.99	3.31
74	1	2012	C100000004000900	13.93	9.89	23.82	2.71
75	1	2011	C585000002001100	223.26	225.12	448.38	63.63
76	1	2011	L117000000005500	138	107.28	245.28	26.08
77	1	2011	L670000003000400	35.8	37.56	73.36	10.58
78	1	2011	S325500000003200	30.77	29.25	60.02	8.21
79	1	2011	G120001000002600	31.23	27.5	58.73	7.35
80	1	2011	N480000004000203	27.03	23.18	50.21	6.08
81	1	2011	C070000101001523	22.94	17.3	40.24	4.1
82	1	2011	A210000052000600	17.87	15.45	33.32	4.08
83	1	2011	G590098004000101	12.35	9.93	22.28	2.48
84	1	2011	G590098004000101	12.35	9.93	22.28	2.48
85	1	2011	W010000040001100	2.95	2.84	5.79	0.8
86	1	2011	H185000180001000	2.82	2.45	5.27	0.65
87	1	2011	E330000359001000	0.65	0.51	1.16	0.12
88	1	2011	W010000040001100	-2.95	-2.84	-5.79	-0.8
89	1	2010	C585000002001100	223.26	251.92	475.18	67.65
90	1	2010	S710000000003700	336.36	295.15	631.51	66.6
91	1	2010	H195000000004800	87.35	90.34	177.69	23.45
92	1	2010	D680000027000900	98.55	82.2	180.75	17.59
93	1	2010	L335500000000500	40.03	39.26	79.29	9.79
94	1	2010	S357000000001000	35.7	30.63	66.33	6.75
95	1	2010	R176002000003700	27.76	25.1	52.86	5.83
96	1	2010	K240000000007305	22.49	19.96	42.45	4.55
97	1	2010	H520003000004800	1.96	1.64	3.6	0.35
98	1	2009	C585000002001100	223.26	278.71	501.97	71.67
99	1	2009	D680000027000900	227.6	217.18	444.78	44.72
100	1	2009	C905000001001000	166.67	155.14	321.81	31

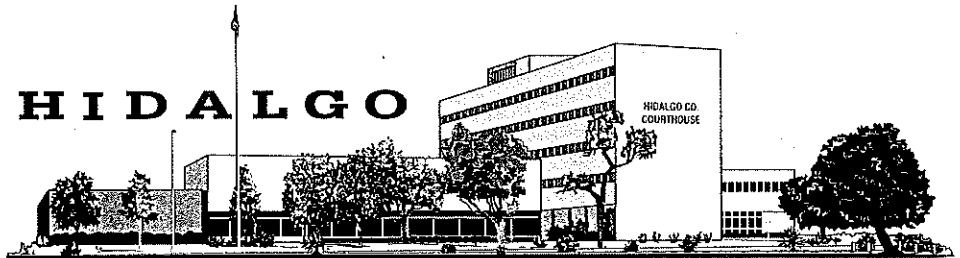
101	1	2009	S357000000001000	36.62	35.81	72.43	7.58
102	1	2009	H265000006001800	23.56	24.77	48.33	5.66
103	1	2009	V380002010000500	12.7	16.13	28.83	4.15
104	1	2009	R284600000004900	13.52	12.72	26.24	2.58
105	1	2009	P200000011000400	12.95	11.96	24.91	2.37
106	1	2008	V056307000032700	491.3	511.36	1,002.66	98.01
107	1	2008	C905000001001000	166.67	175.14	341.81	34
108	1	2008	L212101000004700	37.27	43.26	80.53	9.45
109	1	2008	G840000000000100	17.1	20.32	37.42	4.55
110	1	2008	L672500000014000	14.04	16.59	30.63	3.71
111	1	2008	G130000001000200	14.85	15.6	30.45	3.03
112	1	2008	A555000000000300	11.62	13.23	24.85	2.83
113	1	2008	S10000004001802	7.71	9.83	17.54	2.35
114	1	2008	B505000015001100	6.87	7.1	13.97	1.35
115	1	2007	V056307000032700	455.82	529.14	984.96	99.14
116	1	2007	C585000002001100	223.26	332.29	555.55	79.7
117	1	2007	D680000027000900	206.35	246.41	452.76	47.98
118	1	2007	C905000001001000	158.18	185.21	343.39	35.12
119	1	2007	O510000002000200	132.91	156.5	289.41	29.9
120	1	2007	B157006000000500	84.54	100.94	185.48	19.65
121	1	2007	G212000000000700	50.65	54.92	105.57	9.27
122	1	2007	R026300000001100	35.2	43.32	78.52	8.76
123	1	2007	L590000001000700	29.33	38.74	68.07	8.49
124	1	2007	H350000005000100	31.11	35.17	66.28	6.34
125	1	2007	H135000001001100	17.21	22.51	39.72	4.88
126	1	2007	M515000000004700	21.18	23.87	45.05	4.29
127	1	2007	M515000000004700	21.18	23.87	45.05	4.29
128	1	2007	B156007000004400	10.79	12.15	22.94	2.17
129	1	2007	P927901000007000	6.71	8.84	15.55	1.93
130	1	2007	M475000002001600	3.8	4.36	8.16	0.81
131	1	2006	V056307000032700	414.38	530.76	945.14	97.59
132	1	2006	E540000020004900	90.41	129.67	220.08	27.53
133	1	2006	F345000146000800	103.64	121	224.64	19.12
134	1	2006	L205000052001000	21.71	25.33	47.04	4
135	1	2006	M015000062000401	12.19	17.88	30.07	3.89
136	1	2006	S245000000001200	7.86	10.43	18.29	2.02
137	1	2006	H365003000001100	5.78	7.37	13.15	1.34
138	1	2006	A045500000002000	5.16	6.23	11.39	1.05
139	1	2006	R026300000001100	1.95	2.63	4.58	0.52
140	1	2005	C585000002001100	223.26	385.87	609.13	87.74
141	1	2005	V056307000032700	266.63	373.5	640.13	67.59
142	1	2005	D680000027000900	138.26	198.29	336.55	37.12
143	1	2005	E540000020004900	106.6	165.68	272.28	34.38
144	1	2005	B190004000001500	70.85	94.05	164.9	15.62
145	1	2005	H365003000001100	34.01	47.31	81.32	8.47
146	1	2005	M62500000K000700	18.7	30.79	49.49	6.81
147	1	2005	W380000238000005	24.79	35.89	60.68	6.81
148	1	2005	D600901000000100	17.38	25.43	42.81	4.9
149	1	2005	E310000036001600	19.59	25.94	45.53	4.29
150	1	2004	C585000002001100	223.26	412.66	635.92	91.76
151	1	2004	D175000000001000	31.79	56.94	88.73	12.49
152	1	2004	W230000052000300	8.11	13.44	21.55	2.7
153	1	2004	E540000026001100	8.89	12.87	21.76	2.12

154	1	2004	G570000003000200	7.82	11.11	18.93	1.77
155	1	2004	M520000049001100	4	6.68	10.68	1.35
156	1	2003	C585000002001100	220.8	434.61	655.41	94.72
157	1	2003	G570000003000200	200.61	309.1	509.71	49.05
158	1	2003	W380000290000004	58.19	111	169.19	23.83
159	1	2003	L110002001011210	45.98	74.08	120.06	12.69
160	1	2003	S477000000040600	21.03	37.02	58.05	7.22
161	1	2003	W010000044001052	7.04	10.2	17.24	1.43
162	1	2003	B496504000032900	3.39	6.16	9.55	1.26
163	1	2002	C585000002001100	205.3	428.73	634.03	91.77
164	1	2002	M215000005001800	159.76	263.21	422.97	40.98
165	1	2002	L110002001011210	133.3	230.72	364.02	39.19
166	1	2002	C005000000002302	83.82	171.61	255.43	36.58
167	1	2002	G570000003000200	126.13	209.48	335.61	33.11
168	1	2002	N860000005003600	32.9	56.74	89.64	9.58
169	1	2002	B158003004001400	27.76	50.82	78.58	9.41
170	1	2002	P865002000005500	38.3	58.51	96.81	7.76
171	1	2002	W010000023000416	11.67	22.78	34.45	4.59
172	1	2002	G040000006000100	9.21	17.38	26.59	3.36
173	1	2002	B030000004001400	14.82	22.64	37.46	3
174	1	2002	T706000000000200	7.7	11.63	19.33	1.5
175	1	2002	T706000000000200	7.7	11.63	19.33	1.5
176	1	2001	C585000002001100	175.39	387.32	562.71	81.56
177	1	2001	C005000000002302	109.3	236.91	346.21	49.68
178	1	2001	L110002001011210	113.81	210.64	324.45	35.51
179	1	2001	M195000040001102	23.68	40.9	64.58	6.07
180	1	2001	W380000413000006	13.19	21.71	34.9	2.91
181	1	2001	R055003000002000	7.69	13.58	21.27	2.11
182	1	2000	N860000005003600	102.63	201.58	304.21	33.56
183	1	2000	L110002001011210	99.72	196.53	296.25	32.91
184	1	2000	C005000000002302	51.83	118.56	170.39	24.49
185	1	2000	O330000024001500	20.95	41.27	62.22	6.91
186	1	2000	O330000024001500	20.94	41.27	62.21	6.91
187	1	2000	W380000413000006	16.57	29.29	45.86	3.95
188	1	2000	S295000000052510	10.95	21.94	32.89	3.77
189	1	1999	L110002001011210	69.18	144.64	213.82	24.08
190	1	1999	G150000000000100	14.07	31.9	45.97	6.01
191	1	1999	B010000003000300	15.55	31.32	46.87	4.88
192	1	1999	H265000009003900	8.71	16.02	24.73	2.04
193	1	1999	W380000413000006	1.15	2.18	3.33	0.3
194	1	1999	R380000020000600	0.03	0.04	0.07	0.01
195	1	1998	S300000000002850	56.68	142.14	198.82	28.32
196	1	1998	A130000001003700	13.29	27.77	41.06	4.14
197	1	1998	T620000000001300	11.22	22.3	33.52	2.98
198	1	1998	S165000000001600	7.17	14.05	21.22	1.81
199	1	1998	W380000413000006	0.56	1.12	1.68	0.15
200	1	1997	M550000097001421	5.34	13.46	18.8	2.51
201	1	1996	E810000007000800	15.07	35.7	50.77	5.5
202	1	1996	N770000009000500	14.22	30.16	44.38	3.6
203	1	1996	A080098000111600	0.81	2.3	3.11	0.45
204	1	1995	M625500000000600	33.83	81.46	115.29	11.73
205	1	1994	L220001001001000	22.31	58.17	80.48	8.93
206	1	1994	L205000001001000	2.85	7.75	10.6	1.29

207	1	1991	A080000000114909	8.85	28.11	36.96	4.85
208	12	1998	S300000000002850	4.04	10.1	14.14	2.01
209	12	1998	D600001000000506	0.43	1.11	1.54	0.22
210	12	1995	M62550000000600	1.9	4.56	6.46	0.65
211	1	2017	P520000006000200	29.26	8.44	37.7	5.18
212	1	2014	L136500000010300	14.53	10.09	24.62	3.53
213	1	2013	T210000249001116	39.6	32.04	71.64	10.27
214	1	2005	E540000045000300	3.09	4.9	7.99	1.04
215	1	2000	R405000002000300	0.22	0.55	0.77	0.11

# COUNTY of HIDALGO

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

October 19, 2020

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

Re: Texas Parks and Wildlife Financial Statements for June 2020 and July 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the months ended June 30, 2020 and July 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' with a small flourish at the end.

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

BERNARDO MARCUS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 439<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 464<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 29, 2020

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

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

Re: 2020 Approved Salary Schedule Audit No. 2020-02

Dear Honorable Lita Leo and Mr. Sergio Cruz:

We have completed an audit of the 2020 salary and allowance amounts in the *Alio* Human Resource System (HRS) pursuant to Local Government Code §115.001. The objective of the audit was to determine if the amounts to be paid to employees did not exceed the amounts on the 2020 budgeted salary schedule approved by Commissioners Court and supplemental pay is paid to law enforcement and adult detention personnel as approved by Commissioners Court.

Based on the audit, we determined the 2020 hourly and bi-weekly rates for salaries and allowances in HRS did not exceed the 2020 budgeted salary schedule approved by Commissioners Court. In addition, documentation to support supplemental pay was maintained on file.

### **Background:**

Local Government Code §152.011 authorizes Commissioners Court to set the amount of compensation, office and travel expenses, and all other allowances for county and precinct officers and employees who are paid wholly from county funds. In addition, pursuant to Local Government Code §111.070, Commissioners Court may spend county funds only in strict compliance with the budget.

Pursuant to Local Government Code §113.041(a), the County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners Court may require or direct, not inconsistent with law.

On September 24, 2019, Commissioners Court approved the 2020 budgeted salary schedule which included budgeted salaries and allowances (i.e., longevity pay, interpreter pay, supplemental pay, automobile allowance, and clothing allowance) in the amount of \$174,557,145.42.

### **Alio Human Resource System (HRS)**

The County Treasurer's Office utilizes HRS to process payroll and maintain employee payroll records. Employees are paid based on hourly and bi-weekly rates computed from the actual salary and allowance amounts as approved by the Elected Official/Department Head on a Change of Status form. The hourly and

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 131 <sup>ST</sup> D.C.	ROSE GUERRA REYNA JUDGE, 244 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 375 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 316 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 311 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 311 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 441 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 441 <sup>TH</sup> D.C.
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bi-weekly rates are computed manually by the County Treasurer's Office Payroll Division, except when an electronic file is uploaded to HRS. The Elected Official/Department Head may not approve salary and allowance amounts in excess of the amounts on the budgeted salary schedule approved by Commissioners Court.

Generally, changes to employee records are required to be submitted through a properly authorized Change of Status form. The Change of Status form requires the signature of the preparer, the Official or Department Head, the Human Resources Director, the Budget Office, and the County Treasurer. The exception to the use of the Change of Status form to make changes to employee records occurs as a result of the adoption of the following year's salary schedule. Due to a significant volume of changes (i.e., Cost of Living Adjustment (COLA), longevity pay, title changes, etc.) that may occur in any year, the Department of Budget and Management prepares an electronic file that is uploaded to HRS by an independent contracted programmer.

Prior to uploading the electronic file, the previous year's salary information is rolled over to the current year. The electronic file overrides the rolled over salary and allowance amounts, hourly and bi-weekly rates, position titles, general ledger account numbers, and distribution percent per general ledger account, as applicable.

#### Budget Application Program

The Department of Budget and Management (DBM) utilizes the Budget Application Program (BAP), a Microsoft Access database developed internally by the IT Department, in order to develop the budgeted salary schedule that is presented to Commissioners Court for adoption during the annual budget process. In addition to the "adopted" salary schedule, the BAP contains an "actual" salary schedule for each year. The actual salary schedule is updated throughout the year to reflect the current budgeted and actual salaries and allowances per position. Since the BAP does not interface with HRS, a reconciliation of these two programs is needed. According to the Department and Budget and Management, a reconciliation of the salary schedule generated from BAP is conducted prior to preparing the electronic file that is uploaded to HRS and after the electronic file is uploaded.

#### Supplement Pay

On September 24, 2019, Commissioners Court approved the Law Enforcement pay plan. Pursuant to the pay plan, Law Enforcement and Adult Detention personnel may receive supplemental pay on three programs: the Education Program, the Certification Program, and the Assignment Program.

1. The Education Program pays Law Enforcement and Adult Detention personnel an annual supplement of \$1,200 for having an Associate's Degree; \$1,500 for having a Bachelor's Degree; \$1,800 for having a Master's Degree, and \$2,100 for having a PhD. Employees are required to submit a copy of the college transcript or diplomas as evidence of the applicable degree.
2. The Certification Program pays Law Enforcement and Adult Detention personnel an annual supplement of \$600 for having an Intermediate Peace Officer (or Jailer) Proficiency Certification; \$1,200 for having an Advanced Peace Officer (or Jailer) Proficiency Certification; and \$1,800 for having a Master Peace Officer (or Jailer) Proficiency Certification. The requirements for each of the certifications are set by the Texas Commission on Law Enforcement (TCOLE). A certificate issued by TCOLE for the applicable certification must be submitted as evidence of the applicable certification.
3. The Assignment Pay Program pays Law enforcement and Adult Detention personnel an annual supplement of \$1,800 for Level I specialized functions and \$2,100 for Level II specialized functions. As evidence of the assignment, the Sheriff's Office submits to the Human Resources Department a "change of status" form along with a copy of the letter from the Sheriff addressed to the employee notifying them of their new assignment.

#### Scope and Methodology:

The scope of our audit was limited to a review of the 2020 budgeted salary schedule approved by Commissioners Court and the 2020 hourly and bi-weekly rates for salaries and allowances in HRS. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>ST</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 383<sup>RD</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 381<sup>ST</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETHANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 447<sup>TH</sup> D.C.

transaction. Accordingly, the opportunities for improvement presented in this report may not be all inclusive of areas where improvements could be made.

In planning and performing the audit, we obtained a copy of the 2020 budgeted salary schedule approved by Commissioners Court and an electronic file of 2020 salaries and allowances in HRS. The following procedures were performed:

1. Compared the 2020 budgeted salary schedule approved by Commissioners Court to the 2020 hourly and bi-weekly rates for salaries and allowances in HRS to ensure the salaries did not exceed the 2020 budgeted salary schedule approved by Commissioners Court.
2. Reviewed employee files held by the Human Resources Department for 52 law enforcement and adult detention personnel that received supplemental pay that did not agree to the 2020 approved salary schedule to determine if documentation (i.e., college transcripts, assignment pay letters, change of status forms, and Texas Commission on Law Enforcement Proficiency Certification) to support the supplemental pay was maintained on file.

**Conclusion:**

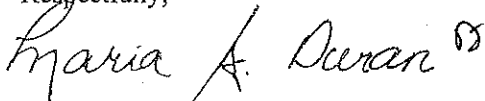
Based on the audit, we determined the 2020 hourly and bi-weekly rates for salaries and allowances in HRS did not exceed the 2020 budgeted salary schedule approved by Commissioners Court. In addition, documentation to support the supplemental pay for the 52 employees were maintained on file.

**Recommendation:**

We recommend that management continue with the procedures in place to ensure that the amounts to be paid to employees do not exceed the amounts on the budgeted salary schedule and supplemental pay is paid to law enforcement and adult detention personnel as approved by Commissioners Court.

We would like to express our appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the audit. 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. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

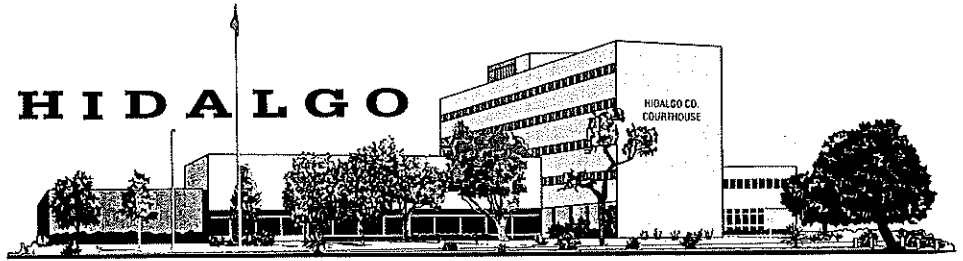
cc: Mr. Valde Guerra, County Executive Officer  
Mr. Raul Silguero, Director, Department of Human Resources

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**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 6, 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. 2020-27

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 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 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 number 724179 located within the TIRZ boundaries was not included in the TIRZ list of accounts provided by the Tax Office. The tax account was manually adjusted to reflect the proper 2019 taxable value.

We recommend that the tax account be added to the TIRZ list of accounts. In addition, a revised 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 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,

A handwritten signature in cursive script that reads 'Maria A. Duran' with a small flourish at the end.

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. SWGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 215<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

ROE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 391<sup>ST</sup> D.C.

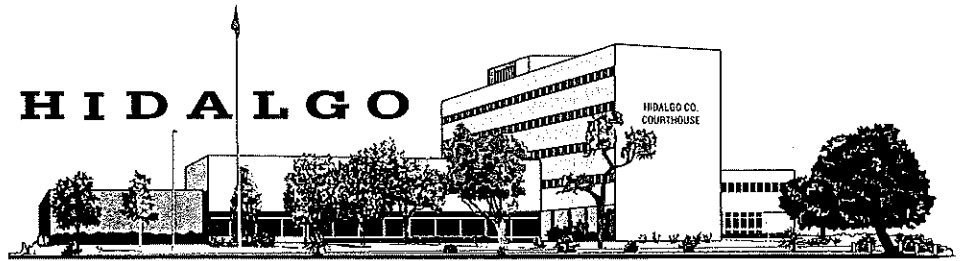
ISRAEL RAMOII, JR.  
JUDGE, 400<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

YEMMAEL D. FONSECA  
JUDGE, 487<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

October 16, 2020

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

Re: City of Donna TIRZ No. 2 Report No. 2020-29

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2019 list of tax accounts coded THCD2 by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list only included real property tax accounts located within the TIRZ boundaries.

The scope of the review was limited to randomly selected tax accounts located within the TIRZ boundaries for tax roll 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 Donna, the 2019 list of tax accounts coded THCD2 and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 208730 and 208731 are located within the TIRZ boundaries; however, the tax account numbers were not included on the tax year 2019 list of tax accounts coded THCD2 by HCAD.

Please make the necessary corrections and submit the tax year 2019 revised list of tax accounts coded THCD2 to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by October 23, 2020.

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

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

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

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETTY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>ST</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 264<sup>TH</sup> D.C.

MARLA CUELLAR  
JUDGE, 279<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
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JUDGE, 391<sup>ST</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

YSMAEL D. FONSECA  
JUDGE, 461<sup>ST</sup> D.C.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 23, 2020

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

Re: Cash Count Report No. 2020-59

Dear Ms. Leo:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on June 24, 2020 pursuant to Local Government Code §115.003 and §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on December 3, 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### Conclusion:

Cash on hand at the time of the cash count totaled \$258,925.33. Based on the cash count, we concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of \$50.00. However, we noted that no improvement was made towards resolving the previous observation as noted below.

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

### Observation No. 1:

We noted that cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor, but have not been posted to *Alio*. According to staff, *Alio* currently does not limit this access; however, as a compensating control, all cashiers must obtain approval from the Chief Deputy before making any modifications to receipts. Furthermore, staff has communicated with the County Auditor's Office System Support Specialist and an update to resolve the issue is pending to be installed by Weidenhammer (*Alio*).

Access controls provide management with reasonable assurance that data files and application programs are protected against unauthorized modification, disclosure, loss, or impairment. Access controls require users to authenticate themselves (through the use of unique user IDs and passwords) and limit the files and other resources

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 83<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 104<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 104<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 173<sup>RD</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 312<sup>ND</sup> D.C.    HOE GONZALEZ JUDGE, 376<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 318<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 318<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 456<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 441<sup>TH</sup> D.C.    YSMAEL O. FONSECA JUDGE, 447<sup>TH</sup> D.C.

that they can access and the actions that they can execute. For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e., new hire, promotions, termination, and/or transfer of employees).

Failure to ensure that access to modify receipts is not available to staff may result in the loss or misuse of County funds.

**Recommendation:**

Management should continue to implement compensating controls to modify receipts until the issue is resolved. In addition, the Treasurer's Office should continue to work with the County Auditor's Office to ensure that Weidenhammer resolves the issue.

Please provide written management responses to the observations noted above by September 30, 2020 using the attached Management Response Form.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, 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

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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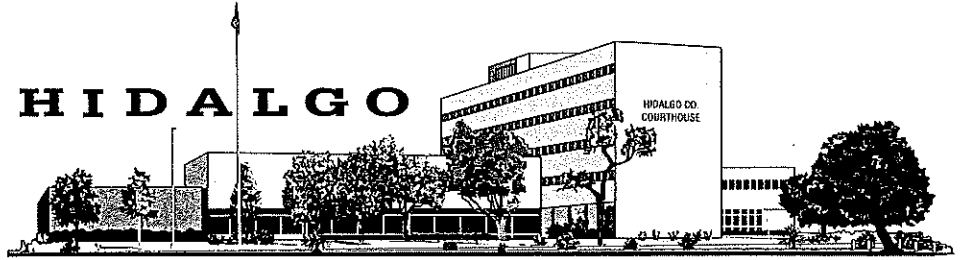
**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 104 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 <sup>ND</sup> D.C.	HOE GONZALEZ JUDGE, 379 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 319 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 318 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 446 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 484 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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

October 19, 2020

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

Re: Cash Count Report No. 2020-60

Dear Ms. Leo:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on September 23, 2020 pursuant to Local Government Code §115.003 and §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

**Scope:**

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate your office's progress toward resolving the observations identified in the cash count conducted on June 24, 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

**Conclusion:**

Cash on hand at the time of the cash count totaled \$164,039.28. Based on the cash count, we concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of \$50.00. We noted that some improvement has been made towards resolving the previous observations as noted below.

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

**Observation No. 1:**

We noted that cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor, but have not been posted to *Alio*. According to staff, at the time of the cash count, *Alio* did not limit this access; however, as a compensating control, all cashiers must obtain approval from the Chief Deputy before making any modifications to receipts. An update to resolve the issue was installed by Weidenhammer (*Alio*) on October 8, 2020. The Treasurer's Office and Auditor's Office System Support Specialist are in the process of implementing the access controls update to *Alio*.

Access controls provide management with reasonable assurance that data files and application programs are protected against unauthorized modification, disclosure, loss, or impairment. Access controls require users to authenticate themselves (through the use of unique user IDs and passwords) and limit the files and other resources

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HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY JUDGE, 12 <sup>TH</sup> D.C.	FERNANDO MANCIAS JUDGE, 13 <sup>TH</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 13 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 376 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>TH</sup> D.C.	HOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 <sup>TH</sup> D.C.	L. KENDY VASQUEZ JUDGE, 381 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 426 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 441 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 441 <sup>TH</sup> D.C.
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that they can access and the actions that they can execute. For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e., new hire, promotions, termination, and/or transfer of employees).

Failure to ensure that access to modify receipts is not available to staff may result in the loss or misuse of County funds.


**Recommendation:**

Management should continue to implement compensating controls to modify receipts until the proper access controls for cashiers are implemented in *Alio*. In addition, the Treasurer's Office should continue to communicate with the Auditor's Office System Support Specialist to ensure the access control issues are resolved and properly implemented in *Alio*.

Please provide a written management response to the observation noted above by October 30, 2020 using the attached Management Response Form.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Michael Ramos, Internal Auditor I, at (956) 318-2511, ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 62 <sup>ND</sup> D.C.	FERNANDO NANCIAS JUDGE, 83 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 133 <sup>RD</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 278 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 379 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 511 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 511 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	YSMAEL D. FONSECA JUDGE, 484 <sup>TH</sup> D.C.
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**HIDALGO COUNTY AUDITOR'S OFFICE  
INTERNAL AUDIT DIVISION  
MANAGEMENT RESPONSE FORM**

AUDITEE: Hidalgo County Treasurer      AUDIT NO.: 2020-60  
AUDIT: Cash Count      MANAGEMENT RESPONSE DUE: October 30, 2020  
FINDING No.: 1      RECOMMENDATION: 1

Management should continue to implement compensating controls to modify receipts until the proper access controls for cashiers are implemented in Alio. In addition, the Treasurer's Office should continue to communicate with the Auditor's Office System Support Specialist to ensure the access control issues are resolved and properly implemented in Alio.

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**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):**

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**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

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