

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 8, 2020

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

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

Dear Commissioner Torres:

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

Conclusion:

Collections for the months of January 2020 through March 2020 totaled \$47,925.00, \$39,825.00, and \$57,525.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and safeguarding of accountable forms requires improvement as noted in the observation below.

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

Observation No. 1:

1) We noted that permit number 75083 issued in January 2020 was out of sequence and unaccounted for. Precinct 4 staff was unable to provide an explanation for the missing permit. *Not found*

2) In addition, \$25.00 for missing permit 69149 issued in July 2019 has not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. *Nothing missing returned was given.*

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action. Furthermore, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 138TH D.C. ROSE GUERRA REYNA JUDGE, 208TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 376TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ISRAEL RAMON, JR. JUDGE, 433TH D.C. RENEE R. BEFANCOURT JUDGE, 449TH D.C. YSMAEL D. FONSECA JUDGE, 464TH D.C.

Good afternoon,

After thorough review, I was not able to find permit # 75083 anywhere. I have reviewed the reconciliation reports, voided logs and reissued permit logs and nothing comes up. What I am thinking is that there was a skipped permit print out. We have had this happen in other precincts. After this mishap I have personally gone to Auditor's and physically went over all the permits that were being picked up. To avoid issues like this happen again. That specific permit does not come out in The Sanitation Waste Program. Therefore it must be a misprint.

Israel Perez

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