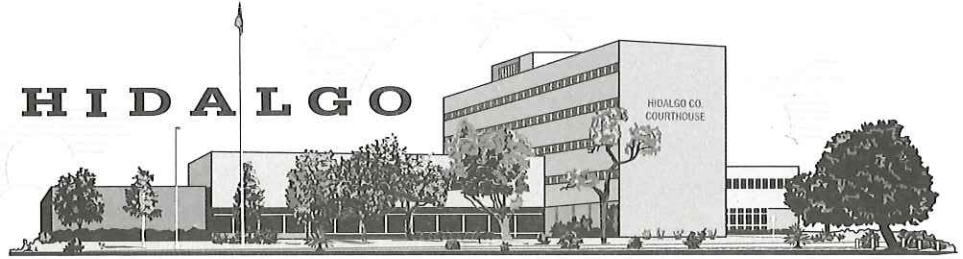


COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 26, 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 Everardo Villarreal, Commissioner Precinct No. 3
 The Honorable Ellie Torres, Commissioner Precinct No. 4

Dear Judge and Commissioners:

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

Department	Description
The Hon. Celestino Avila, Constable Precinct No. 1	Monthly Fees Report for October 2020 and November 2020
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for October 2020 and November 2020
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for October 2020 and November 2020
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for October 2020 and November 2020
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Report for October 2020 and November 2020
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for October 2020
The Hon. Everardo Villarreal, Commissioner Precinct No. 3	Anzalduas Park Monthly Fee Report for November 2020
Ms. Angie Chapa, Law Librarian	Monthly Fees Report for October 2020
Ms. Angie Chapa, Law Librarian	Monthly Fees Report for November 2020
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Sanitation Program Monthly Fee Report for October 2020
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for October 2020
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program Monthly Fee Report for November 2020
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for July 2020 and November 2020
Mr. Roy Rodriguez, City Manager City of McAllen	City of McAllen TIRZ No. 1 (Tres Lagos) Report No. 2020-39
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	October 2020 DTA Payment Request Report No. 2020-71
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	November 2020 DTA Payment Request Report No. 2020-73
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Commissioner Precinct No. 3 Asset Inventory Listing Audit No. 2020-62
The Hon. Ysmael D. Fonseca, Judge 464 th State District Court	464 th District Court Asset Inventory Listing Audit No. 2020-64
The Hon. Luis Garza, Judge JP Precinct 3 Place 1	JP Precinct 3 Place 1 Asset Inventory Listing Audit No. 2020-65
Mr. Ron Garza, City Manager City of Edinburg	City of Edinburg TIRZ No. 1 (The Shoppes) Report No. 2020-32
Mr. Ron Garza, City Manager City of Edinburg	City of Edinburg TIRZ No. 3 (La Sienna) Report No. 2020-33

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY JUDGE, 82ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 131ST D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 378TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. L. KEHO VASQUEZ JUDGE, 393RD D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C.

The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Edinburg TIRZ No. 3 (La Sienna) Report no. 2020-33
Mr. Ron Garza, City Manager City of Edinburg	City of Edinburg TIRZ No. 4 (Entertainment Center) Report No. 2020-35
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for October 2020
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. Jason Pena, Justice of the Peace Pct. 5, Pl. 1	Monthly Fines and Fees Reports for July 2020 through September 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for July 2020 through September 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Reports for July 2020 through September 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for April 2020 through September 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for October 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for August 2020 and September 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Special Inventory Financial Statements for January 2020 through August 2020
The Hon. Lita Leo, Hidalgo County Treasurer	Jury Script Financial Statements for June 2020 through October 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Fee Financial Statements for May 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Special Registry Financial Statements for March 2020 through April 2020

Respectfully,

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

Attachments

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2908 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

January 5, 2021

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

Re: *Monthly Fees Report* for October 2020 and November 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 October 2020 and November 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 October 2020 and November 2020 totaled \$2,000.00 and \$500.00, 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 October 2020 and November 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. THOLETERRY
JUDGE, 11th D.C.

FERRANCO MANGAS
JUDGE, 15th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CHELLAR
JUDGE, 7th D.C.

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

HOE OCHIALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31st D.C.

L. NEID VASQUEZ
JUDGE, 11th D.C.

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

RAHEE R. BELANCOURT
JUDGE, 41st D.C.

JOSE "JOE" RAMIREZ
JUDGE, 44th D.C.

The Honorable Celestino Avila
January 5, 2021
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,



Marla Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

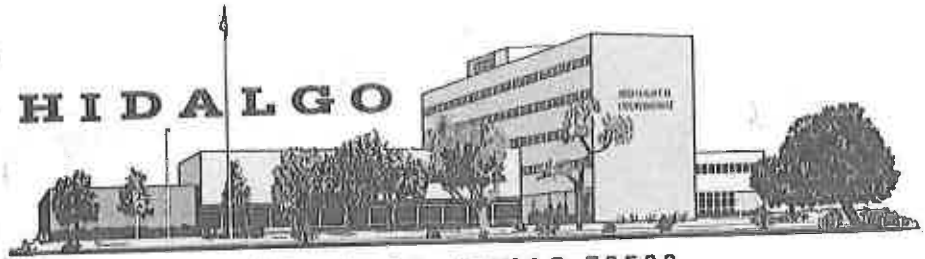


HIDALGO COUNTY DISTRICT JUDGES

LEE M. BOWLETERRY JUDGE, 12 th D.C.	FEDERICO MANCINI JUDGE, 13 th D.C.	J. B. "BOBBY" FLORES JUDGE, 14 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	MARLA CUELLAR JUDGE, 21 st D.C.	MARIO E. RAMIREZ, JR. JUDGE, 22 nd D.C.	HOE GONZALEZ JUDGE, 23 rd D.C. OVERSEER	LETICIA LOPEZ JUDGE, 31 st D.C.	L. KENO VARGUEZ JUDGE, 38 th D.C.	ISRAEL RAMON, JR. JUDGE, 42 nd D.C.	RENEE K. BETANCOURT JUDGE, 44 th D.C.	JOSE "JOE" RAMIREZ JUDGE, 41 st D.C.
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

January 5, 2021

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

Re: *Monthly Fees Report* for October 2020 and November 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 October 2020 and November 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 October 2020 and November 2020 totaled \$15,100.50 and \$10,209.00, 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 October 2020 and November 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. BOUTHERY
JUDGE, 19th D.C.

FELIX/ALDO MANGIAS
JUDGE, 12th D.C.

J.R. "BOBBY" FLORES
JUDGE, 11th D.C.

ROJE GUERRA REYNA
JUDGE, 20th D.C.

MARLA GUELLAR
JUDGE, 7th D.C.

MARSO E. RAMIREZ, JR.
JUDGE, 31st D.C.

ROE DONZALEZ
JUDGE, 37th D.C.
OVEN ERI

LETICIA LOPEZ
JUDGE, 36th D.C.

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

ISRAEL RAMOS, JR.
JUDGE, 34th D.C.

NANSE R. DEFAUCOURT
JUDGE, 41st D.C.

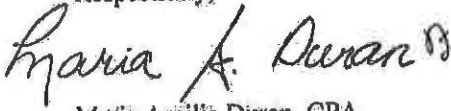
JOSE "JOE" RAMIREZ
JUDGE, 44th D.C.

The Honorable Martin Cantu
January 5, 2021
Page 2 of 2

- 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, Lety 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. SMOULBERTY JUDGE, 21 ST D.C.	FERNANDO NAUCIAR JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 11 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	MARLA CUELLAR JUDGE, 17 TH D.C.	MAJAO E. RAMIREZ, JR. JUDGE, 22 ND D.C.	ROSE GONZALEZ JUDGE, 37 TH D.C.	LETICIA LOPEZ JUDGE, 16 TH D.C.	L. WELIO VASQUEZ JUDGE, 24 TH D.C.	ISRAEL RAMON, JR. JUDGE, 45 TH D.C.	RENEE R. BETANCOURT JUDGE, 41 ST D.C.	JOSE "JOE" RAMIREZ JUDGE, 46 TH D.C.
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COUNTY of HIDALGO

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

January 5, 2021

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

Re: *Monthly Fees Report* for October 2020 and November 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 October 2020 and November 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 October 2020 and November 2020 totaled \$5,150.00 and \$1,550.00, 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 October 2020 and November 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. SINGLETERRY
JUDGE, 32ND D.C.

FERNANDO MANGAS
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

MARLA CUELLAR
JUDGE, 27TH D.C.

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

NEE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. YENO VASQUEZ
JUDGE, 38TH D.C.

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

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

JOSE "JOE" RAMIREZ
JUDGE, 48TH 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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 89TH D.C.

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

ROSE GUERRA REYHA
JUDGE, 201ST D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 387TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 484TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 5, 2021

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

Re: *Monthly Fees Report* for October 2020 and November 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 October 2020 and November 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 October 2020 and November 2020 totaled \$1,662.00 and \$750.00, 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 October 2020 and November 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 H. BUKOLETERRY
JUDGE, 11th D.C.

FERNANDO MÚJICAS
JUDGE, 14th D.C.

J. R. "BOBBY" FLORES
JUDGE, 18th D.C.

ROSE GUERRA BEYLA
JUDGE, 20th D.C.

MARLA CULLAR
JUDGE, 21st D.C.

MARIO E. RAMÍREZ, JR.
JUDGE, 27th D.C.

RON SORRELL
JUDGE, 31st D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 33rd D.C.

L. HÉROVASQUEZ
JUDGE, 34th D.C.

ISRAEL RAMÓN, JR.
JUDGE, 40th D.C.

RAHÉE R. BEYARHOON
JUDGE, 41st D.C.

JOSE "JOE" RAMÍREZ
JUDGE, 41st D.C.

Honorable Atanacio Gaitan, Jr.
January 5, 2021
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 Arcilla Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LISA M. BRIGLEY JUDGE, 1 st D.C.	FERNANDO MANCOSA JUDGE, 2 nd D.C.	J. R. "BOBBY" FLORES JUDGE, 3 rd D.C.	ROSE GUERRA REYNA JUDGE, 4 th D.C.	MARIA CUELLAR JUDGE, 5 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 6 th D.C.	NOE DOMAZALZ JUDGE, 7 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 8 th D.C.	L. RAYMOND VANCE JUDGE, 9 th D.C.	ERNEST RAMON JR. JUDGE, 10 th D.C.	MEDIE R. BETANCOURT JUDGE, 11 th D.C.	JOSE "JOE" RAMIREZ JUDGE, 12 th D.C.
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COUNTY OF HIDALGO

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

January 5, 2021

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

Re: *Monthly Fees Report* for October 2020 and November 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 October 2020 and November 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 October 2020 and November 2020 totaled \$3,672.00 and \$400.00, 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 October 2020 and November 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 A. ENRIQUETA
JUDGE, 62ND D.C.

FERRUCO MANIAS
JUDGE, 10TH D.C.

A. R. "BOBBY" FLORES
JUDGE, 151ST D.C.

ROSE GUERRA ACHUA
JUDGE, 200TH D.C.

MARLA CUDLAR
JUDGE, 215TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 231ST D.C.

ROSE GONZALEZ
JUDGE, 318TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. RENO VASQUEZ
JUDGE, 381ST D.C.

ISRAEL RAMON, JR.
JUDGE, 412ND D.C.

RENEE R. BETANCOURT
JUDGE, 418TH D.C.

JOSE "JOE" RAMIREZ
JUDGE, 664TH D.C.

Honorable Daniel Marichalar
January 5, 2021
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



HIDALGO COUNTY DISTRICT JUDGES

LEON M. ANGLETERRY JUDGE, 8 th D.C.	FERNANDO MARCHIAS JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSIE GUERRA BETHIA JUDGE, 16 th D.C.	MARLA CUELLAR JUDGE, 17 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 21 st D.C.	JOE GONZALEZ JUDGE, 23 rd D.C. OVERSEER	LETICIA LOPEZ JUDGE, 34 th D.C.	L. KEVIN VASQUEZ JUDGE, 34 th D.C.	ISRAEL RAJON, JR. JUDGE, 40 th D.C.	RENEE R. BETHANCOURT JUDGE, 40 th D.C.	JOSE "AM" RAMIREZ JUDGE, 41 st D.C.
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

December 15, 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 October 2020

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of October 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 month of October 2020 since the park was closed due to COVID-19.

Scope:

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

HIDALGO COUNTY DISTRICT JUDGES

LEVI H. BROUWER JUDGE, 1 ST D.C.	FRANCOIS MONTAG JUDGE, 1 ST D.C.	J. N. "BOBBY" FLORES JUDGE, 1 ST D.C.	ROSE GUERRA MEYER JUDGE, 2 ND D.C.	MARLA CUELLAR JUDGE, 2 ND D.C.	MARCO E. RAMIREZ, JR. JUDGE, 3 RD D.C.	JOSE GONZALEZ JUDGE, 3 RD D.C. OVERSEER	LETICIA LOPEZ JUDGE, 3 RD D.C.	L. KENO YANQUEZ JUDGE, 3 RD D.C.	MARCEL RAMON, JR. JUDGE, 4 TH D.C.	RENEE R. BETHACORDY JUDGE, 4 TH D.C.	YSABEL D. FONSECA JUDGE, 4 TH D.C.
--	--	---	--	--	--	--	--	--	--	--	--

The Honorable Jose M. Flores
December 15, 2020
Page 2 of 2

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valdé Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

FERRASIOS MANDU
JUDGE, 1ST D.C.

J. N. "BOBBY" FLORES
JUDGE, 11TH D.C.

ROSE GUERRA RETINA
JUDGE, 24TH D.C.

MARLA CUELLAR
JUDGE, 34TH D.C.

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

ROSE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. RENO VARGUES
JUDGE, 39TH D.C.

IRAZEL RAMOS, JR.
JUDGE, 43RD D.C.

RENEE R. BETHANCOURT
JUDGE, 41ST D.C.

YENDEL D. FOIHECA
JUDGE, 41ST D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-8243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

January 5, 2021

The Honorable Everado "Ever" Villarreal, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

Re: Anzalduas Park *Monthly Fee Report* for November 2020

Dear Commissioner Villarreal:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of November 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 month of November 2020 since the park was closed due to COVID-19.

Scope:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS AL. SINGLETARY
JUDGE, 12th D.C.

FERRIS J. HAYWARD
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 14th D.C.

ROSE GUERRA REYNA
JUDGE, 16th D.C.

MARLA CUELLAR
JUDGE, 18th D.C.

HAROLD E. RAMIREZ, JR.
JUDGE, 21st D.C.

HÉCTOR GONZÁLEZ
JUDGE, 23rd D.C.
CHIEF CLERK

LETICIA LOPEZ
JUDGE, 24th D.C.

L. KEVIN VÁRQUEZ
JUDGE, 25th D.C.

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

KEVIN R. DETANCOURT
JUDGE, 45th D.C.

JOSE "JOE" RAMIREZ
JUDGE, 46th D.C.

The Honorable Everado "Ever" Villarreal
January 5, 2021
Page 2 of 2

If you have any questions, please contact Karen Ramirez, Internal Auditor I, at 318-2511, ext. 4606, 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 Arcelia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

- | | | | | | | | | | | | |
|---|--|--|---|---|---|--|---|---|---|--|--|
| LUIS M. BRIGLEY
JUDGE, 10 th D.C. | FERNANDO HANCIAN
JUDGE, 11 th D.C. | J. N. "BOBBY" FLORES
JUDGE, 12 th D.C. | ROSA GUERRA REYNA
JUDGE, 13 th D.C. | MARLA CUELLAR
JUDGE, 14 th D.C. | MARIO E. RAMIREZ, JR.
JUDGE, 15 th D.C. | NOE GONZALEZ
JUDGE, 16 th D.C.
OVERSEER | LETICIA LOPEZ
JUDGE, 17 th D.C. | L. NENO VASQUEZ
JUDGE, 18 th D.C. | ISRAEL RAMON, JR.
JUDGE, 19 th D.C. | RENEE R. BETHANCOURT
JUDGE, 20 th D.C. | JOSE "JOE" RAMIREZ
JUDGE, 21 st D.C. |
|---|--|--|---|---|---|--|---|---|---|--|--|

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 15, 2020

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

Re: *Monthly Fees Report* for October 2020

Dear Ms. Chapa:

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

Conclusion:

Collections for the month of October 2020 totaled \$291.25. Based on the review, we concluded that fees collected were properly accounted and reported.

Scope:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LINO AL. SINGLETARY JUDGE, 41 st D.C.	FRANCIANO MACHUCA JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 11 th D.C.	ROSE GUERRA REYNA JUDGE, 34 th D.C.	MARLA CUELLAR JUDGE, 31 st D.C.	MARCO E. RAMIREZ, JR. JUDGE, 31 st D.C.	HOE GONZALEZ JUDGE, 31 st D.C. OVERSEER	LETICIA LOPEZ JUDGE, 31 st D.C.	L. NINO YARQUEZ JUDGE, 30 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. RETAINCOURT JUDGE, 44 th D.C.	YISRAEL D. FONSECA JUDGE, 44 th D.C.
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- Verified that receipts, *Daily Remittance/Close-out Forms*, and the *Monthly Fees Report* were properly completed.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS A. BRULLETERAS JUDGE, 1 st D.C.	FERRASIN DANIEL JUDGE, 3 rd D.C.	J. P. BOBBY FLORES JUDGE, 11 th D.C.	ROSE GUERRA RETIA JUDGE, 24 th D.C.	MARLA COLLAR JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 31 st D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	L. RENO VASQUEZ JUDGE, 39 th D.C.	ISRAEL RAMOS, JR. JUDGE, 44 th D.C.	BERNIE R. DEAN COURT JUDGE, 44 th D.C.	YEMEL D. FONSECA JUDGE, 41 st D.C.
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

January 5, 2021

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

Re: *Monthly Fees Report* for November 2020

Dear Ms. Chapa:

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

Conclusion:

Collections for the month of November 2020 totaled \$238.25. Based on the review, we concluded that fees collected were properly accounted and reported.

Scope:

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

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. BOUTERIN
JUDGE, 11th D.C.

FERNANDO HERRERA
JUDGE, 17th D.C.

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

ROSE GUERRA REYNA
JUDGE, 10th D.C.

MARLA CUELLAR
JUDGE, 12th D.C.

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

HOE GONZALEZ
JUDGE, 3rd D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 18th D.C.

L. RENO VAZQUEZ
JUDGE, 14th D.C.

IRAZEL RAMON, JR.
JUDGE, 16th D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 44th D.C.

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

If you have any questions, please contact Karen Ramirez, at 318-2511 ext. 4606; Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654; Letty Chavez, Director of Audit Division, at ext. 4651; Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

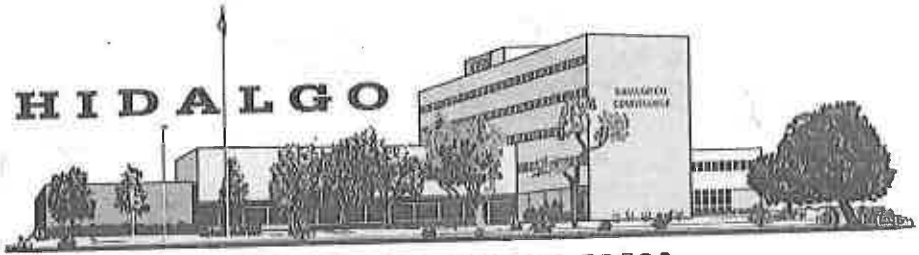
cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	FERNANDO MARTINEZ JUDGE, 11 th D.C.	J. R. "BOBBY" FLORES JUDGE, 11 th D.C.	ROSE GUERRA REYNOLDS JUDGE, 10 th D.C.	MARLA CUELLAR JUDGE, 10 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 10 th D.C.	JOE GONZALEZ JUDGE, 10 th D.C. OVERSEER	LENCIA LOPEZ JUDGE, 10 th D.C.	L. KENO YARQUEZ JUDGE, 10 th D.C.	ISRAEL SANCHEZ, JR. JUDGE, 10 th D.C.	RENEE R. BETANCOURT JUDGE, 10 th D.C.	JOSE "JOE" RAMIREZ JUDGE, 10 th D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-8243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

January 5, 2021

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 October 2020

Dear Commissioner Fuentes:

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

Conclusion:

Collections for the month of October 2020 totaled \$53,625.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the month of October 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 H. ENGLEBERG
JUDGE, 1ST D.C.

FERNANDO HERNANDEZ
JUDGE, 1ST D.C.

A. N. "BOBBY" FLORES
JUDGE, 11TH D.C.

ROSE GUERRA REVINA
JUDGE, 20TH D.C.

MARLA CUELLAR
JUDGE, 21ST D.C.

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

HOÉ GONZÁLEZ
JUDGE, 31ST D.C.
RYEBEE

LETICIA LOPEZ
JUDGE, 31ST D.C.

L. RENO VASQUEZ
JUDGE, 41ST D.C.

ISRAEL RAMON, JR.
JUDGE, 41ST D.C.

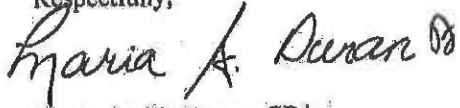
RENEE R. BETHANCOURT
JUDGE, 41ST D.C.

JOSE "JOE" RAMIREZ
JUDGE, 41ST D.C.

Honorable David L. Fuentes
January 5, 2021
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 Arcelia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS A. BUSTAMANTE JUDGE, 6 th D.C.	FEDERICO MANGIAS JUDGE, 3 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 1 st D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	MARIA CUELLAR JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	JOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	L. HEINO VASQUEZ JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.	JOSE "JOE" RAMIREZ JUDGE, 45 th D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

December 15, 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 October 2020

Dear Commissioner Cantu:

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

Conclusion:

Collections for the month of October 2020 totaled \$10,400.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

Scope:

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

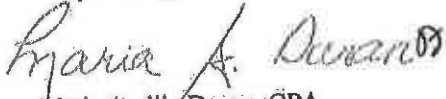
HIDALGO COUNTY DISTRICT JUDGES

LUIS A. BROLETARY JUDGE, 11 th D.C.	FERNANDO MARIAS JUDGE, 17 th D.C.	J. R. "BOBBY" FLORES JUDGE, 15 th D.C.	ROSE OVERNA REYNA JUDGE, 34 th D.C.	KARLA GUILLAR JUDGE, 26 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 31 st D.C.	JOE GONZALEZ JUDGE, 12 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 19 th D.C.	L. NERO VARGAS JUDGE, 16 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENÉE R. BETANCOURT JUDGE, 44 th D.C.	YANISSEL D. FORTEDA JUDGE, 34 th D.C.
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- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LITA H. SMCLETERRY JUDGE, 12 th D.C.	FERNANDO MANCUSA JUDGE, 16 th D.C.	J. R. "BOBBY" FLORES JUDGE, 18 th D.C.	ROSE GUERRA NETHA JUDGE, 20 th D.C.	MARLA CUELLAR JUDGE, 21 st D.C.	MARIO E. RAMIREZ, JR. JUDGE, 23 rd D.C.	ROE COZZALEZ JUDGE, 27 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 30 th D.C.	L. KEHO VARGAS JUDGE, 34 th D.C.	ISRAEL RAMON, JR. JUDGE, 40 th D.C.	RENEE R. BETANCOURT JUDGE, 41 st D.C.	YSAIAH O. FORTUCA JUDGE, 44 th D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 5, 2021

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 November 2020

Dear Commissioner Cantu:

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

Conclusion:

Collections for the month of November 2020 totaled \$8,975.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

Scope:

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

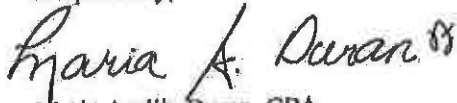
HIDALGO COUNTY DISTRICT JUDGES

LARRY AL. THORNTON JUDGE, 9 TH D.C.	FERNANDO MAJIAS JUDGE, 9 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 11 TH D.C.	ROSE GUERRA REYNA JUDGE, 24 TH D.C.	MARLA CUELLAR JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 ND D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. DYERLEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	L. NENO VAQUERO JUDGE, 39 TH D.C.	ISRAEL RAMON, JR. JUDGE, 40 TH D.C.	RENEE R. BETAHCOURT JUDGE, 41 ST D.C.	JOSE "JOE" RAMIREZ JUDGE, 42 ND D.C.
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- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fee Report* were properly completed.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

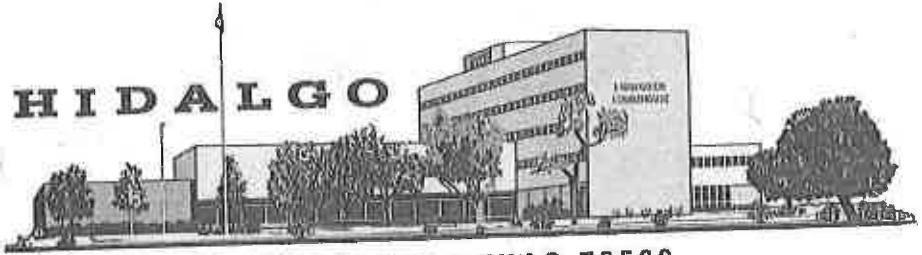
cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS AL ENRIQUERRY JUDGE, 81 st D.C.	FERNANDO MANCIAS JUDGE, 89 th D.C.	J. R. "BOBBY" FLORES JUDGE, 119 th D.C.	ROSE GUERRA REYNA JUDGE, 141 st D.C.	MARLA CUELLAR JUDGE, 211 th D.C.	MARCO V. RAMIREZ, JR. JUDGE, 319 th D.C.	ROE GONZALEZ JUDGE, 319 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 st D.C.	L. KEHO VASQUEZ JUDGE, 318 th D.C.	IRAZEL RAMON, III JUDGE, 409 th D.C.	RENEE R. BETHANCOURT JUDGE, 440 th D.C.	JOSE "JOE" RAMIREZ JUDGE, 441 st D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

December 23, 2020

The Honorable Jose M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle
P.O. Box 607
Mission, TX 78574

Re: Sanitation Program *Monthly Fee Report* for July 2020 through November 2020

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fee Report* and supporting documentation for the months of July 2020 through November 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 July 2020, August 2020, September 2020, October 2020, and November 2020 totaled \$18,050.00, \$24,800.00, \$56,025.00, \$49,475.00, and \$36,500.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the months of July 2020 through November 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).

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BROLITERAY JUDGE, 13 th D.C.	FEDERICO MARCHI JUDGE, 19 th D.C.	J.R. "BOBBY" FLORES JUDGE, 14 th D.C.	ROSE GUERRA BETHA JUDGE, 20 th D.C.	MARLA CUELLAR JUDGE, 31 st D.C.	MARIO E. RAMIREZ, JR. JUDGE, 31 st D.C.	ROSE GONZALEZ JUDGE, 37 th D.C. CHIEF CLERK	LETICIA LOPEZ JUDGE, 38 th D.C.	L. KENO VASQUEZ JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 40 th D.C.	KEVIN R. BETAUCOURT JUDGE, 40 th D.C.	YSAIAH D. FOLLECA JUDGE, 41 st D.C.
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- 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.

Observation No. 1:

We noted that permit number 81982 issued to user 13 during August 2020, permit number 82296 issued to user 14 during September 2020, permit numbers 84300, 84367, and 84440 issued to user 13 during October 2020, and permit number 85581 issued to user 13 during November 2020 were out of sequence and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permits.

In addition, shortages and missing permits totaling \$2,105.00 (shortages of \$25.00, \$10.00, \$5.00, \$20.00, \$5.00, and \$15.00 on January 8, 2016, January 11, 2016, February 24, 2016, November 26, 2018, January 27, 2020, and May 18, 2020 respectively, and 81 missing permits totaling \$2,025.00 issued between January 2016 and June 2020) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

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

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

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

Recommendation:

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and \$2,255.00 for shortages and missing permits should be replenished and deposited with the County Treasurer.

Observation No. 2:

We noted that the "Void Permit Log" was not properly completed. In some instances, the "Void Permit Log" did not contain the void permit number, new permit number, the permit issued to (constituent's name), reason for void, and the supervisor's signature of approval.

HIDALGO COUNTY DISTRICT JUDGES

LOUIS H. ANGLICERAY, JUDGE, 11th D.C. | PEDRANO MARTINEZ, JUDGE, 11th D.C. | J. L. "BOBBY" FLORES, JUDGE, 11th D.C. | ROSE GUERRA RENDON, JUDGE, 11th D.C. | MARLA CUELLAR, JUDGE, 11th D.C. | MARIO E. RAMIREZ, JR., JUDGE, 11th D.C. | NOR DONAZALEZ, JUDGE, 11th D.C. | LETICIA LOPEZ, JUDGE, 11th D.C. | L. RENOVAQUEZ, JUDGE, 11th D.C. | BRAD RAYH, JR., JUDGE, 11th D.C. | RENEE R. RETAN COURT, JUDGE, 11th D.C. | YSMAEL D. FONSECA, JUDGE, 11th D.C.

Furthermore, we noted that permit number 81922 voided in the month of August 2020 was reactivated on November 2020. Precinct 3 staff was unable to provide an explanation for reactivating the void permit in the Solid Waste Disposal Program.

The County Auditor's Office requires the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The "Void Permit Log" requires the employee to document the date the permit was voided, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval. The supervisor's signature must be obtained prior to voiding the permit. In addition, prior to issuing a replacement permit, the voided permit must be obtained from the constituent, marked void, and submitted to the County Auditor's Office along with the Monthly Fees Report. Void permits should not be reactivated in the Solid Waste Disposal Program.

Failure to ensure that the "Void Permit Log" is properly completed, and that cashiers do not reactivate expired or previously voided permits, may result in the loss of County revenue.

Recommendation:

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

Observation No. 3:

We noted during the months in review that *Daily Close-out Reports* were not properly completed. In some instances, the *Daily Close-out Reports* did not contain the money order or check numbers and detail amounts, the "Witness by" signature, the "Validated deposit slip/County Treasurer Receipt" verification, and Commissioner approval as required in Section II and Section III.

Furthermore, we also noted that Precinct 3 staff collected money orders for higher amounts than the approved fees set by Commissioners Court which created overages. Some of the overages have not been refunded to payers.

The County Auditor's Office requires that the *Daily Close-out Reports* be reconciled on a daily basis prior to making a deposit in order to reconcile receipts issued to collections daily. Cashiers should confirm the numeric amounts listed on money orders agree to the receipt issued and for the exact amount due. The check/money order information must be documented on the *Daily Close-out Reports*. Both the cashier and the witness must verify that the *Daily Close-out Report* is completed in its entirety and must sign to document their responsibility for this verification. After the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit and County Treasurer receipt agrees to the total amount on the *Daily Close-out Report*. The County official or his/her designee must sign the *Daily Close-out Report* to document responsibility for reviewing and approving the *Daily Close-out Report*.

Failure to ensure that *Daily Close-out Reports* are properly completed increases the risk of loss of County funds.

Recommendation:

Management should ensure that the *Daily Close-out Reports* are properly completed. In addition, a refund request should be submitted to the County Auditor's Office for the overages that have not been refunded. At a minimum, the procedures noted above should be implemented.

Please provide a written management response to the observations noted above by December 29, 2020.

HIDALGO COUNTY DISTRICT JUDGES

LUI M. FROELICHER JUDGE, 11th D.C. FERNANDO MANCER JUDGE, 11th D.C. J. A. "BOBBY" FLORES JUDGE, 11th D.C. ROSE GUERRA REINA JUDGE, 11th D.C. MARLA CUELLAR JUDGE, 11th D.C. JUAN R. RAMIREZ, JR. JUDGE, 11th D.C. ROF GONZALEZ JUDGE, 11th D.C. LETHIA LOPEZ JUDGE, 11th D.C. L. KEHO YARQUEZ JUDGE, 11th D.C. ISRAEL RAMON, JR. JUDGE, 11th D.C. REBEK R. BETANCOURT JUDGE, 11th D.C. YANIEL D. FONSECA JUDGE, 11th D.C.

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

Respectfully,


Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS A. SERRANO JUDGE, 1 ST D.C.	FERNANDO NAJAS JUDGE, 1 ST D.C.	J.R. "BOBBY" FLORES JUDGE, 1 ST D.C.	ROSE GUERRA REYNOLDS JUDGE, 1 ST D.C.	MARLA CUELLAR JUDGE, 2 ND D.C.	MARIO E. RAMIREZ, JR. JUDGE, 3 RD D.C.	NOE GONZALEZ JUDGE, 3 RD D.C. OVERSEER	LETONA LOPEZ JUDGE, 3 RD D.C.	L. RENO VAQUERO JUDGE, 3 RD D.C.	ISRAEL RAMON, JR. JUDGE, 4 TH D.C.	KEVIN K. DETAMCOURT JUDGE, 4 TH D.C.	YASABEL D. FONSECA JUDGE, 4 TH D.C.
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COUNTY of **HIDALGO**
 HIDALGO COUNTY AUDITOR'S OFFICE
 Hidalgo County Administration Building
 2808 South Business Highway 281
 Edinburg, Texas 78539-5243
 PHONE: (956) 318-2511
 FAX: (956) 318-2577
 WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 24, 2020

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

Re: McAllen TIRZ No. 1 (Tres Lagos) Report No. 2020-39

Dear Mr. Rodriguez:

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

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

The results of the review revealed the following:

1. A payment request was submitted in the amount of \$284,864.05; however, we determined that the payment amount should be \$292,064.20 (see Exhibit A); and
2. The annual report and annual financial review were submitted in compliance with Tax Code § 311.016 and section IV (B)(2) and VIII (J) of the interlocal agreement.

A payment in the amount of \$292,064.20 was issued on July 21, 2020.

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

Respectfully,

Maria A. Duran

Maria Arcilla Duran, CPA
 Hidalgo County Auditor

Enclosure: Exhibit A

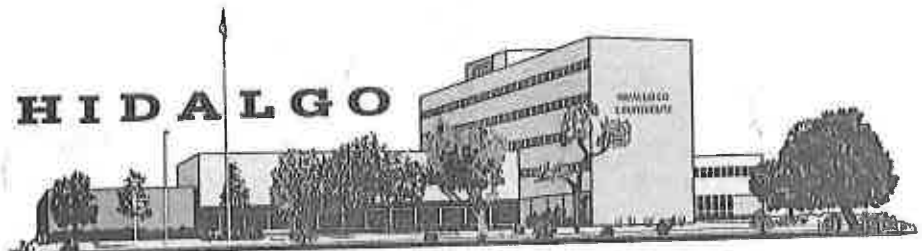
cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS A. BUSTAMANTE JUDGE, 1ST D.C.	FERNANDO SUAREZ JUDGE, 1ST D.C.	J.S. "BOBBY" HUBBARD JUDGE, 1ST D.C.	IRVING GONZALES JUDGE, 2ND D.C.	BARLA GONZALEZ JUDGE, 2ND D.C.	MARCO E. RAMIREZ, JR. JUDGE, 2ND D.C.	JOE GONZALEZ JUDGE, 2ND D.C.	LEONOR RAMIREZ JUDGE, 2ND D.C.	L. ISHOUACHEN JUDGE, 2ND D.C.	FRANK RAMIREZ, JR. JUDGE, 2ND D.C.	REBEKA BUTACOURT JUDGE, 4TH D.C.	WYNEL B. PERRECA JUDGE, 4TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 2, 2020

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

Re: October 2020 DTA Payment Request Report No. 2020-71

Dear Mr. Villarreal:

We completed a limited scope review of the October 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 October 2020 DTA payment request in the amount of \$171,862.74 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 October 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 October 2020."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

IAN H. MCKEETARY
JUDGE, 12TH D.C.

FERDINANDO MANGAS
JUDGE, 1ST D.C.

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

ROSE GUERRA ESTRA
JUDGE, 14TH D.C.

MARLA CUELLAR
JUDGE, 15TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 16TH D.C.

NOE GONZALEZ
JUDGE, 17TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 18TH D.C.

L. NERO VAQUITE
JUDGE, 19TH D.C.

ISRAEL RAMOS JR.
JUDGE, 20TH D.C.

REIZEL R. BETANCOURT
JUDGE, 41ST D.C.

YSHAI D. FONSECA
JUDGE, 44TH 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 October 2020."
- Although DTA fees for 176 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 (173 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 \$0.01.
- The "Hidalgo County Tax Office Collection Reports" total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

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

Respectfully,



Maria Arcilla Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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



HIDALGO COUNTY DISTRICT JUDGES

LUIS DE ESTUVEYRAN
JUDGE, 9TH D.C.

MARIANO MARTIN
JUDGE, 8TH D.C.

J. R. "BOBBI" FLORES
JUDGE, 11TH D.C.

ROSE GUERRA REYNA
JUDGE, 6TH D.C.

MARLA CUELLAR
JUDGE, 7TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 14TH D.C.

NOE GONZALEZ
JUDGE, 1ST D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 10TH D.C.

L. HENRI VAUGHN
JUDGE, 12TH D.C.

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

RENEE A. BETANCOURT
JUDGE, 4TH D.C.

YISRAEL D. FONSECA
JUDGE, 4TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2019	L072000000004300	0.25	0.05	0.3	0.04
2	1	2018	B190013000001400	244.68	59.33	304.01	43.31
3	1	2018	G695502000007600	58.81	14.27	73.08	10.41
4	1	2018	T601002000017600	49.23	12.51	61.74	8.86
5	1	2018	G595001001003400	44.15	11.99	56.14	8.14
6	1	2018	B190038000003400	42.91	10.65	53.56	7.66
7	1	2018	W380000771000080	35.05	9.11	44.16	6.36
8	1	2017	C470000006000800	96.67	28.84	125.51	17.26
9	1	2017	A554002000002500	32.18	12.04	44.22	6.37
10	1	2017	W689601000003000	20.28	6.64	26.92	3.77
11	1	2017	V054001000018600	17.8	5.52	23.32	3.23
12	1	2017	B161000001003300	7.14	2.29	9.43	1.32
13	1	2017	E770000000000401	6.2	1.82	8.02	1.1
14	1	2017	S510000003000500	5.11	1.49	6.6	0.9
15	1	2017	B040000000000600	0.63	0.27	0.9	0.13
16	1	2016	S728002000001800	25.1	8.91	34.01	4.44
17	1	2016	M583000000003600	22.88	9.18	32.06	4.4
18	1	2016	T210000254001625	22.84	8.41	31.25	4.18
19	1	2016	V056500000003500	21.25	8.64	29.89	4.11
20	1	2016	L505000000006500	21.88	8.38	30.26	4.1
21	1	2016	Y200000001001200	20.9	8.62	29.52	4.07
22	1	2016	L315800000009600	10.97	4.97	15.94	2.25
23	1	2016	A210000070000600	11.14	4.73	15.87	2.21
24	1	2015	A036004000005700	105.64	47.02	152.66	19.17
25	1	2015	T626800000001900	84.62	41.61	126.23	17.14
26	1	2015	G880000007001200	85.12	37.59	122.71	15.32
27	1	2015	L505000000006500	72.64	36.57	109.21	14.93
28	1	2015	R510000007000500	47.13	21.6	68.73	8.84
29	1	2015	S425500000003500	39.01	18.66	57.67	7.67
30	1	2015	T210000254001625	33.66	16.43	50.09	6.77
31	1	2015	T610000001000200	6.93	3.45	10.38	1.41
32	1	2014	T626800000001900	83.78	51.25	135.03	18.47
33	1	2014	C290000000000900	68.65	39.71	108.36	14.11
34	1	2014	M57590000000900	56.46	29.08	85.54	9.99
35	1	2014	C161802000001500	16.12	10.06	26.18	3.6
36	1	2014	V433501000002100	0.32	0.25	0.57	0.08
37	1	2013	N855800000001700	170.45	119.01	289.46	38.09
38	1	2013	D780000010000700	107.21	77.01	184.22	24.93
39	1	2013	R095000000001600	82.07	63.41	145.48	20.44
40	1	2013	T626800000001900	68.12	49.84	117.96	16.25
41	1	2013	V380002003000700	45.65	34.74	80.39	11.23
42	1	2013	R297701000006100	30.14	21.65	51.79	7.01
43	1	2013	H2840000000016500	7.84	4.95	12.79	1.52
44	1	2013	W340000000000800	4.02	2.66	6.68	0.83
45	1	2012	N855800000001700	168.49	137.88	306.37	40.69
46	1	2012	T626800000001900	70.72	60.23	130.95	18.14
47	1	2012	D780000010000700	52.39	43.92	96.31	13.12
48	1	2012	L670000003000400	31.07	29	60.07	8.62
49	1	2012	L335300000004101	0.11	0.11	0.22	0.04

50	1	2011	P320002008000400	105.66	101.26	206.92	28.37
51	1	2011	T626800000001900	74.64	72.52	147.16	20.49
52	1	2011	W230000013000600	62.41	54.19	116.6	14.23
53	1	2011	C676000000037100	41.4	36.64	78.04	9.75
54	1	2011	S325500000003200	30.7	29.32	60.02	8.2
55	1	2011	A210000052000600	26.77	23.23	50	6.1
56	1	2011	S120000000003100	18.27	17.5	35.77	4.9
57	1	2011	C070000101001523	22.89	17.36	40.25	4.09
58	1	2011	N840000004002000	21.12	15.94	37.06	3.74
59	1	2011	L670000003000400	6.5	6.85	13.35	1.92
60	1	2010	D380001000010804	394.41	384.55	778.96	94.66
61	1	2010	T626800000001900	77.25	84.33	161.58	22.6
62	1	2010	E470000003000500	58.83	52.85	111.68	12.09
63	1	2010	B190025000001100	52.97	45.28	98.25	9.85
64	1	2010	B190025000001100	52.96	45.28	98.24	9.85
65	1	2010	L155002001000500	30.78	31.24	62.02	7.94
66	1	2010	L335200000000100	21.97	21.49	43.46	5.3
67	1	2010	B293000000001400	27.14	22.67	49.81	4.81
68	1	2010	K240000000007305	22.45	20.01	42.46	4.54
69	1	2010	N861301000009900	16.94	16.33	33.27	3.99
70	1	2010	W230000013000600	11.79	11.66	23.45	2.9
71	1	2010	R176002000003700	11.92	10.83	22.75	2.5
72	1	2009	D380001000010804	511.28	559.85	1071.13	131.91
73	1	2009	T626800000001900	81.17	98.35	179.52	25.2
74	1	2009	W310000001001200	79.42	73.46	152.88	14.41
75	1	2009	O780002001000500	51.53	48.7	100.23	9.82
76	1	2009	P200000011000400	50.39	46.76	97.15	9.22
77	1	2009	L136500000010300	11.46	14.88	26.34	3.81
78	1	2009	R176002000003700	15.04	15.47	30.51	3.43
79	1	2009	M059002000001100	13.95	14.21	28.16	3.12
80	1	2009	R284600000004900	13.5	12.75	26.25	2.57
81	1	2009	L335200000000100	9.5	10.44	19.94	2.47
82	1	2008	P640000005001500	213.54	215.32	428.86	39.08
83	1	2008	O510000002000200	57.48	61.03	118.51	11.9
84	1	2008	P640000026000400	32.42	33.13	65.55	6.13
85	1	2008	L672500000014000	14	16.64	30.64	3.7
86	1	2008	A555000000000300	11.61	13.25	24.86	2.82
87	1	2008	L313002000011900	10.96	12.05	23.01	2.45
88	1	2008	B505000015001100	6.86	7.11	13.97	1.35
89	1	2008	P640000026000400	1.67	1.7	3.37	0.31
90	1	2007	P640000005001500	283.92	320.35	604.27	57.07
91	1	2007	D680000034001600	149.83	192.03	341.86	40.45
92	1	2007	H140000000001100	97.79	139.99	237.78	33
93	1	2007	O510000002000200	83.84	99.07	182.91	18.86
94	1	2007	R026300000001100	37.16	45.89	83.05	9.26
95	1	2007	G212000000000700	50.57	55.02	105.59	9.25
96	1	2007	M515000000004700	21.13	23.92	45.05	4.28
97	1	2007	H135000001001100	8.59	11.27	19.86	2.44
98	1	2007	B156007000004400	10.77	12.18	22.95	2.17
99	1	2007	P927901000007000	6.7	8.85	15.55	1.93
100	1	2007	M475000002001600	3.79	4.37	8.16	0.81

101	1	2006	L187000002001500	158.44	185.64	344.08	29.23
102	1	2006	P640000005001500	119.03	148.58	267.61	26.07
103	1	2006	H365003000001100	57.05	72.75	129.8	13.18
104	1	2006	L108502000002700	29.96	39.39	69.35	7.46
106	1	2006	M015000062000401	14.61	21.48	36.09	4.66
108	1	2006	R056000000000900	10.78	15.12	25.9	3.11
107	1	2006	S245000000001200	7.85	10.45	18.3	2.01
108	1	2006	S725002008000200	5.27	6.93	12.2	1.31
109	1	2005	D380001000010804	511.28	805.27	1316.55	168.72
110	1	2005	N860000005003600	89.44	122.37	211.81	21.2
111	1	2005	L106904000000700	68.99	89.1	158.09	13.97
112	1	2005	M62500000K000700	18.66	30.83	49.49	6.8
113	1	2005	W380000238000005	18.56	26.96	45.52	5.1
114	1	2005	E310000036001600	19.55	25.98	45.53	4.28
116	1	2005	E310000036001600	14.68	19.48	34.16	3.21
116	1	2005	R225001003001900	4.83	7.91	12.74	1.73
117	1	2005	L108502000002700	5.2	7.47	12.67	1.39
118	1	2005	E540000045000300	3.7	5.89	9.59	1.25
119	1	2005	R225001003001900	2.4	3.96	6.36	0.87
120	1	2004	D380001000010804	511.28	866.62	1377.9	177.93
121	1	2004	N860000005003600	139.95	208.3	348.25	35.69
122	1	2004	R466001000001000	130.11	173.26	303.37	24
123	1	2004	B045002000004300	50.39	75.51	125.9	13.08
124	1	2004	D175000000001000	31.75	57	88.75	12.48
125	1	2004	R466001000001000	43.37	57.75	101.12	8
126	1	2004	L106904000000700	31	43.76	74.76	6.84
127	1	2004	W230000052000300	8.09	13.46	21.55	2.7
128	1	2004	C750006000012100	14.54	19.19	33.73	2.6
129	1	2004	L136500000004900	14	18.64	32.64	2.58
130	1	2004	M520000049001100	3.99	6.69	10.68	1.35
131	1	2004	M355000150002100	3.18	5.2	8.38	1.01
132	1	2004	A210000051001900	0.14	0.29	0.43	0.06
133	1	2003	D380001000010804	468.7	850.69	1319.39	171.54
134	1	2003	B045002000004300	154.4	249.87	404.27	42.85
135	1	2003	N860000005003600	124.5	200.24	324.74	33.99
136	1	2003	W380000290000004	58.12	111.11	169.23	23.8
137	1	2003	A180000029000532	49.21	85.52	134.73	16.31
138	1	2003	S477000000040600	21	37.06	58.06	7.21
139	1	2003	M190001000003200	25.69	38.33	64.02	5.66
140	1	2003	W010000044001052	7.05	10.2	17.25	1.42
141	1	2003	B496504000032900	3.36	6.18	9.54	1.26
142	1	2003	B496504000032900	3.37	6.18	9.55	1.26
143	1	2002	D380001000010804	109.8	212.47	322.27	42.16
144	1	2002	P200000019001800	52.09	95.23	147.32	17.5
145	1	2002	N860000005003600	44.47	76.86	121.33	12.94
146	1	2002	C100000004000600	20.85	32.27	53.12	4.38
147	1	2002	W010000023000416	9.33	18.24	27.57	3.67
148	1	2002	G040000006000100	9.21	17.4	26.61	3.35
149	1	2002	B030000004001400	14.79	22.67	37.46	3
150	1	2001	D380001000010804	357.83	735.33	1093.16	143.85
151	1	2001	R055003000002000	7.67	13.59	21.26	2.11
152	1	2000	M687000000002600	4.56	8.44	13	1.25
153	1	1999	T685000000005800	26.14	52.72	78.86	8.23

154	1	1999	B010000003000300	13.29	31.98	45.27	6.49
155	1	1999	G150000000000100	14.05	31.92	45.97	6.01
156	1	1999	S300000000002850	8.45	20.18	28.63	4.06
157	1	1998	S300000000002850	48.56	121.96	170.52	24.26
158	1	1998	H495000004000300	7.13	18.22	25.35	3.67
159	1	1997	L470000000003000	11.24	25.33	36.57	3.9
160	1	1996	E810000007000800	15.06	35.73	50.79	5.49
161	1	1995	W010000030000728	19.11	52.49	71.6	9.51
162	1	1995	E54000002002100	6.62	15.95	22.57	2.29
163	1	1994	E54000002002100	26.21	66.37	92.58	9.55
164	1	1994	E54000002002100	20.1	50.89	70.99	7.33
165	1	1993	P910000009000700	17.66	46.13	63.79	6.44
166	1	1991	A08000000114909	8.85	28.12	36.97	4.84
167	12	1999	B190023000001300	1.3	2.41	3.71	0.31
168	12	1999	S300000000002850	0.34	0.8	1.14	0.16
169	12	1998	S300000000002850	3.44	8.65	12.09	1.72
170	12	1998	D600001000000506	0.43	1.11	1.54	0.22
171	12	1998	B190023000001300	0.27	0.53	0.8	0.07
172	12	1995	W010000030000728	1.06	2.96	4.02	0.54
173	1	2015	L007001000007200	56.02	24.56	80.58	10
174	1	2012	A080000000107609	42.66	34.77	77.43	10.24
175	1	2009	W380000255000016	36.82	36.41	73.23	7.74
176	1	2009	W380000255000016	36.84	36.4	73.24	7.74

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

December 28, 2020

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

Re: November 2020 DTA Payment Request Report No. 2020-73

Dear Mr. Villarreal:

We completed a limited scope review of the November 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 November 2020 DTA payment request in the amount of \$135,934.73 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 November 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 November 2020."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. FLORES
JUDGE, 10th D.C.

FERNANDO MARRAS
JUDGE, 11th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

MARLA CUELLAR
JUDGE, 21st D.C.

MARQUE SANDREZ, JR.
JUDGE, 31st D.C.

ROE GONZALEZ
JUDGE, 31st D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31st D.C.

L. NCHO YARQUEZ
JUDGE, 31st D.C.

ISRAEL RAMON, JR.
JUDGE, 40th D.C.

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

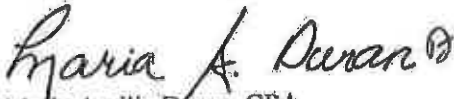
YSAEL D. FONSECA
JUDGE, 46th D.C.

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 November 2020."
- Although DTA fees for 159 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 (158 tax accounts), and small amounts collected (1 tax account) (see Exhibit A). The small amount collected on the tax account resulted in an overage of \$0.01.
- The "Hidalgo County Tax Office Collection Reports" total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BRUNETTI
JUDGE, 17th D.C.

FERNANDO BAUTISTA
JUDGE, 6th D.C.

J. R. "BOBBY" FLORES
JUDGE, 18th D.C.

ROSE GUERRA REYES
JUDGE, 28th D.C.

MARLA CUELLAR
JUDGE, 21st D.C.

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

ROS GONZALEZ
JUDGE, 3rd D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31st D.C.

L. NERO VAZQUEZ
JUDGE, 31st D.C.

ISRAEL RAMON, JR.
JUDGE, 40th D.C.

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

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2019	W260099263001109	0.85	0.11	0.96	0.15
2	1	2019	M475000004002900	0.12	0.03	0.15	0.02
3	1	2018	R175500000014000	761.61	192.31	953.92	135.95
4	1	2018	M595001000000500	72.1	19.88	91.98	13.3
5	1	2018	T453002000000600	65.91	17.41	83.32	11.96
6	1	2018	W380000771000080	35.07	9.27	44.34	6.37
7	1	2018	T601002000017600	11.16	2.88	14.04	2.01
8	1	2018	G595001001003400	9.08	2.51	11.59	1.68
9	1	2018	G080000001001400	5.94	1.57	7.51	1.08
10	1	2017	C176000000004300	167.21	53.51	220.72	30.6
11	1	2017	L212101000001300	160.36	52.25	212.61	29.59
12	1	2017	A265200000000100	126.92	42.1	169.02	23.61
13	1	2017	V344002000001200	86.45	31.19	117.64	16.73
14	1	2017	R366000000001000	30.14	9.64	39.78	5.52
15	1	2017	E850000000001400	16.98	5.44	22.42	3.11
16	1	2017	R366000000001000	15.07	4.82	19.89	2.76
17	1	2017	V380002010001000	8.17	2.8	10.97	1.54
18	1	2017	L319500000011800	7.74	2.44	10.18	1.42
19	1	2017	S510000003000500	5.09	1.51	6.6	0.9
20	1	2016	S170002063001600	296.85	118.49	415.34	56.55
21	1	2016	C750007004001900	187.86	70.61	258.47	34.66
22	1	2016	C176000000004300	168.77	74.26	243.03	33.92
23	1	2016	A280000000000100	170.56	65.1	235.66	31.72
24	1	2016	A265200000000100	95.67	43.21	138.88	19.52
25	1	2016	L561000000004000	73.09	29.17	102.26	13.92
26	1	2016	B190010000000900	66.82	26.68	93.5	12.73
27	1	2016	S728002000001800	25.04	8.99	34.03	4.43
28	1	2016	M583000000003600	22.83	9.25	32.08	4.38
29	1	2016	M583000000003600	22.83	9.25	32.08	4.38
30	1	2016	V056500000003500	20.44	8.4	28.84	3.96
31	1	2016	D060001000001300	15.52	6.46	21.98	3.02
32	1	2016	A210000070000600	11.12	4.76	15.88	2.2
33	1	2016	M583000000003600	-22.83	-9.25	-32.08	-4.38
34	1	2015	S170002063001600	278.64	144.66	423.3	58.1
35	1	2015	A180000051001405	284.04	127.58	411.62	51.55
36	1	2015	C176000000004300	172.68	96.7	269.38	37.82
37	1	2015	A200000000003400	26.04	12.23	38.27	4.96
38	1	2015	A200000000003400	26.01	12.1	38.11	4.96
39	1	2015	R055002000000900	17.17	10.22	27.39	3.92
40	1	2015	A280000000000100	17.88	8.9	26.78	3.65
41	1	2015	T610000001000200	6.91	3.47	10.38	1.41
42	1	2015	P050000126005600	7.8	3.51	11.31	1.41
43	1	2014	O055500000004500	738.46	395.69	1134.15	136.25

44	1	2014	C176000000004300	74.59	50.72	125.31	17.68
45	1	2014	S606500000000300	65.94	46.38	112.32	16.03
46	1	2014	G51510000B001400	46.93	33.01	79.94	11.4
47	1	2014	A200000000003400	0.04	0.03	0.07	0.01
48	1	2013	C446000000001600	85.55	54.4	139.95	16.55
49	1	2013	O210000005000035	67.1	40.42	107.52	11.98
50	1	2013	W010000031000514	29.43	24.05	53.48	7.64
51	1	2013	R297701000006100	30.09	21.73	51.82	6.99
52	1	2013	L505000000011800	31.01	20.34	51.35	6.28
53	1	2013	S520000000001100	23.29	13.93	37.22	4.16
54	1	2013	H284000000016500	7.82	4.97	12.79	1.51
55	1	2013	E540000020002800	3.2	1.92	5.12	0.57
56	1	2012	C446000000001600	86.72	65.55	152.27	18.34
57	1	2012	L670000003000400	37.9	35.54	73.44	10.52
58	1	2011	S325500000003200	30.65	29.4	60.05	8.18
59	1	2011	A210000052000600	26.71	23.29	50	6.09
60	1	2011	C070000101001523	22.85	17.42	40.27	4.08
61	1	2011	N861301000009900	13.03	11.07	24.1	2.84
62	1	2011	N840000004002000	14.04	10.66	24.7	2.49
63	1	2011	G590098004000101	12.29	9.99	22.28	2.47
64	1	2011	R457002000006400	2.94	2.55	5.49	0.66
65	1	2011	M555097000002003	1.42	1.17	2.59	0.29
66	1	2011	M555097000002003	0.03	0.02	0.05	0.01
67	1	2010	D310002000014000	142.96	130.46	273.42	30.02
68	1	2010	L045000024000003	142.66	128.28	270.94	29.1
69	1	2010	P811503000000100	147.37	126.61	273.98	27.41
70	1	2010	R055002000000900	55.44	66.25	121.69	17.63
71	1	2010	S357000000001000	19.65	16.94	36.59	3.71
72	1	2010	S357000000001000	16.32	14.13	30.45	3.09
73	1	2010	N861301000009900	4.7	4.56	9.26	1.11
74	1	2009	L245000000004100	52.92	57.95	110.87	13.65
75	1	2009	P640000072000700	54.93	50.86	105.79	9.89
76	1	2009	P200000011000400	9.13	8.51	17.64	1.67
77	1	2009	R284600000004900	1.9	1.8	3.7	0.36
78	1	2008	E540000020004900	96.36	115.86	212.22	25.87
79	1	2008	O510000002000200	96.3	102.65	198.95	19.94
80	1	2008	L672500000014000	14	16.64	30.64	3.7
81	1	2008	E540000020004900	8.45	10.14	18.59	2.26
82	1	2008	A555000000000300	7.83	8.97	16.8	1.9
83	1	2008	B505000015001100	6.85	7.13	13.98	1.34
84	1	2008	R026300000001100	0.35	0.39	0.74	0.08
85	1	2007	E540000020004900	137.33	181.62	318.95	39.35
86	1	2007	R026300000001100	36.76	45.55	82.31	9.15
87	1	2007	G212000000000700	45.05	49.22	94.27	8.24
88	1	2007	I405000001000800	22.82	30.86	53.68	6.85
89	1	2007	M167002000001600	28.05	33.5	61.55	6.48
90	1	2007	M515000000004700	21.1	23.96	45.06	4.27

91	1	2007	B157006000000500	18.29	21.98	40.27	4.25
92	1	2007	P927901000007000	6.69	8.86	15.55	1.93
93	1	2007	M475000002001600	3.78	4.38	8.16	0.81
94	1	2006	E540000020004900	34.44	49.67	84.11	10.49
95	1	2006	P200000011000400	43.24	55.88	99.12	10.24
96	1	2006	A180000056001218	25.91	35.11	61.02	6.92
97	1	2006	D175000000001000	18.67	29.03	47.7	6.67
98	1	2006	M015000052000401	15.19	22.4	37.59	4.85
99	1	2006	L473500004001400	21.34	25.09	46.43	3.94
100	1	2006	S245000000001200	7.84	10.46	18.3	2.01
101	1	2006	S245000000001200	-7.84	-10.46	-18.3	-2.01
102	1	2005	M195000040001102	307.12	385.7	692.82	56.66
103	1	2005	R225001003001900	2.42	3.96	6.38	0.86
104	1	2005	L181000000028500	1.9	2.77	4.67	0.52
105	1	2005	L181000000028500	1.9	2.77	4.67	0.52
106	1	2004	M195000040001102	299.66	412.28	711.94	60.68
107	1	2004	W230000052000300	8.1	13.47	21.57	2.69
108	1	2004	D175000000001000	6.84	12.28	19.12	2.69
109	1	2004	S004001000000400	3.43	4.84	8.27	0.75
110	1	2004	S725002008000200	2.27	3.54	5.81	0.65
111	1	2003	C005000000002302	31.79	61.54	93.33	13.3
112	1	2003	S477000000040600	20.97	37.1	58.07	7.2
113	1	2003	Q270002000002000	19.13	26.76	45.89	3.39
114	1	2003	W010000044001052	7.02	10.22	17.24	1.42
115	1	2003	B496504000032900	3.38	6.18	9.56	1.25
116	1	2003	L025000009000012	1.61	2.65	4.26	0.47
117	1	2002	M195000040001102	185.08	299.06	484.14	44.14
118	1	2002	C005000000002302	35.8	73.6	109.4	15.63
119	1	2002	W010000023000416	11.64	22.83	34.47	4.58
120	1	2002	B158003004001400	11.34	20.85	32.19	3.85
121	1	2002	G040000006000100	9.18	17.42	26.6	3.35
122	1	2002	B030000004001400	14.78	22.69	37.47	2.99
123	1	2002	W380000413000006	8.12	12.49	20.61	1.65
124	1	2002	T70600000000200	7.67	11.66	19.33	1.5
125	1	2001	M195000040001102	106.54	184.94	291.48	27.33
126	1	2001	W380000413000006	13.52	22.38	35.9	2.98
127	1	2001	G15000000000100	6.02	12.24	18.26	2.35
128	1	2000	M687000000002600	40.96	77.51	118.47	11.92
129	1	2000	B158003003002300	28.04	51.69	79.73	7.53
130	1	2000	Q330000024001500	20.89	41.35	62.24	6.89
131	1	2000	M687000000002600	4.03	7.62	11.65	1.17
132	1	1999	S300000000002850	59.14	141.67	200.81	28.48
133	1	1999	S477000000006600	27.79	62.43	90.22	11.51
134	1	1999	B010000003000300	13.26	32	45.26	6.49
135	1	1999	G15000000000100	8.74	19.89	28.63	3.74
136	1	1999	D290000000001300	9.28	16.85	26.13	2.05
137	1	1999	D290000000001300	6.19	11.23	17.42	1.37

138	1	1999	D290000000001300	0.43	0.78	1.21	0.09
139	1	1998	E400000002000900	65.05	159.1	224.15	30.44
140	1	1998	T620000000001300	11.2	22.33	33.53	2.97
141	1	1998	H495000004000300	5.69	14.59	20.28	2.93
142	1	1997	E400000002000900	21.92	56.25	78.17	10.65
143	1	1996	M703000000004100	47.86	109.88	157.74	15.72
144	1	1996	E810000007000800	15.04	35.75	50.79	5.49
145	1	1995	M703000000004100	41.26	99.68	140.94	14.3
146	1	1994	M703000000004100	14.66	37.17	51.83	5.34
147	1	1994	L205000001001000	2.83	7.76	10.59	1.29
148	1	1991	A080000000114909	8.84	28.13	36.97	4.84
149	12	1999	S30000000002850	2.34	5.62	7.96	1.13
150	12	1999	D290000000001300	0.23	0.42	0.65	0.05
151	12	1999	D290000000001300	0.15	0.28	0.43	0.03
152	12	1998	D600001000000506	0.43	1.11	1.54	0.22
153	1	2009	W010000041001200	357.16	333.06	690.22	65.36
154	1	2008	W010000041001200	357.16	375.91	733.07	71.79
155	1	2007	W010000041001200	357.16	418.77	775.93	78.22
156	1	2004	A310000003000300	133.07	177.77	310.84	24.55
157	1	2003	A310000003000300	127.68	185.88	313.56	25.86
158	1	2005	E540000045000300	3.7	5.89	9.59	1.25
159	1	1994	R065000012000100	12.45	37.12	49.57	7.04

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-8243
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EDINBURG, TEXAS 78539

December 17, 2020

The Honorable Jose M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

Re: Commissioner Precinct No. 3 Asset Inventory Listing Audit No. 2020-62

Dear Commissioner Flores:

It is the practice of the County Auditor's Office to conduct an asset inventory audit when a change in administration occurs; therefore, we conducted an audit of the Commissioner Precinct No. 3 asset inventory listing pursuant to Local Government Code §115.001 and our annual audit plan. The objective of the audit was to evaluate the accuracy and completeness of the asset inventory listing maintained by the Purchasing Department on behalf of Precinct No. 3.

BACKGROUND:

Commissioner Precinct No. 3, as an elected official, is inherently responsible for ensuring that County assets in the custody of the Precinct No. 3 Office are properly accounted, safeguarded, and disposed. Some of these responsibilities include:

- Verifying the receipt of all assets purchased and/or assigned to the Precinct No. 3;
- Ensuring assets are properly tagged;
- Conducting periodic physical inventories of assets;
- Ensuring assets are only used for County purposes;
- Safeguarding assets in the Department's possession until disposal;
- Filing police reports in the event an asset is lost or stolen;
- Preparing an "Asset Transfer Form" when transferring assets to or from other departments; and
- Requiring that a formal request and formal approval from the Department Head or Designee be obtained when equipment is taken off County premises, including when taken off-site for repairs.

Employees of Precinct No. 3 are also inherently responsible for protecting County property entrusted to them. This includes the proper care, maintenance, control, and reasonable safeguards to prevent loss, damage or theft of such assets.

CAPITAL ASSET GUIDE:

Effective January 1, 2018, assets (i.e., vehicles, land, buildings, machinery, equipment, computer systems) with an acquisition cost of \$5,000 or more are capitalized and subject to inventory control. Assets with an inventory cost of at least \$1,000.00 are also subject to inventory control.

As of October 14, 2020, the Precinct No. 3 asset inventory listing consisted of 394 assets exceeding \$1,000.00 in cost with a total acquisition cost of \$12,859,932.96.

HIDALGO COUNTY DISTRICT JUDGES

LUIS AL VALDETEERRA
JUDGE, 11th D.C.

ERNESTO MARCHESINI
JUDGE, 11th D.C.

S. R. "BOBBY" FLORES
JUDGE, 11th D.C.

ROSIE GUERRA REYNA
JUDGE, 31st D.C.

MARLA GUELLAN
JUDGE, 31st D.C.

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

ROSE GONZALEZ
JUDGE, 31st D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31st D.C.

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

ISRAEL RAMOS, JR.
JUDGE, 61st D.C.

RENEE R. BETANCOURT
JUDGE, 41st D.C.

YIMASIEL D. FONSECA
JUDGE, 41st D.C.

SCOPE AND METHODOLOGY:

The scope of our audit was limited to the asset inventory listing as of October 14, 2020. Our audit 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 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.

In conducting our audit, the following procedures were performed:

- Selected all 394 assets with a cost of \$1,000.00 or greater on the asset inventory listing for physical identification to determine whether the assets were properly tagged; and
- Compared assets located at the Precinct No. 3 premises to the asset inventory listing to determine whether the asset inventory listing was complete.

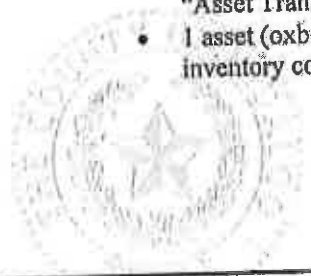
CONCLUSION:

Based on the results of our review, we have concluded that the Precinct No. 3's asset inventory listing per *Alto* was generally accurate and complete. More specifically, the following was noted:

- 393 of 394 (99%) assets were physically located. Of the 393 assets:
 - 390 contained an asset tag.
 - 2 assets (Dell Optiplex computers – asset tag number 55921 and 56390) located at the Information Technology department were declared surplus. Copies of executed "Asset Transfer Forms" were not provided. The assets have not been removed from Precinct No. 3's inventory listing.
 - 13 assets were traced to the asset inventory listing utilizing the asset tag number and description; however, these assets listed an incorrect VIN and/or serial number (see Exhibit A).
 - 2 assets (2020 Freightliner 1140SD Roll-Off Truck – asset tag number 79202 and 2021 Freightliner 1140SD Roll-Off Truck – asset tag number 79203) were affixed with the incorrect asset tag numbers. The assets were traced to the asset inventory listing utilizing the assets description and vin number.
 - 3 did not contain an asset tag.
 - 2 assets (2010 Peterbilt 384 Truck – asset tag number 49063 and 2012 Kenworth Tractor Truck – asset tag number 70644) were traced to the asset inventory listing utilizing the assets description. On October 27, 2020, Commissioners Court approved to remove the assets from the asset inventory listing and were declared salvage property to be sold as scrap metal. The assets remain on the asset inventory listing.
 - 1 asset (30 Yard Roll-Off Container – asset tag number 47293) was traced to the asset inventory listing utilizing the asset description.
- 1 (1%) asset (16" concrete saw – asset tag number 38090) was not located. Precinct No. 3 was not able provide the location of the asset.

We physically located 4 assets that were not included on the asset inventory listing. Of the 4 assets:

- 3 assets (body temperature kiosks – asset tag numbers 79525, 79528, and 79673) contained an asset tag. The 3 assets were on the asset inventory listing of the Office of Budget and Management. Copies of "Asset Transfer Forms" were not provided.
- 1 asset (oxbody dumpbody) did not contain an asset tag; however, the asset appears to be subject to inventory control.



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. ARJOLETERAY JUDGE, 11th D.C. FERRANDO MANCHA JUDGE, 11th D.C. J.R. "BOBBY" FLORES JUDGE, 11th D.C. ROSE GUERRA REYNA JUDGE, 24th D.C. MARLA CUELLAR JUDGE, 31st D.C. MARCO E. RAMIREZ, JR. JUDGE, 31st D.C. HOE GONZALEZ JUDGE, 37th D.C. LETICIA LOPEZ JUDGE, 38th D.C. L. RENO VAQUER JUDGE, 38th D.C. ISRAEL RAMON, JR. JUDGE, 45th D.C. KEITH R. BETANCOURT JUDGE, 48th D.C. ISMAEL D. FONSECA JUDGE, 48th D.C.

RECOMMENDATION:

Management should coordinate with the Purchasing Department to take corrective action to address the discrepancies identified in the audit and ensure the asset inventory listing is updated, as follows:

1. An "Asset Transfer Form" should be properly prepared to remove declared surplus asset tag number 55921 and 56390 from the asset inventory listing.
2. Purchasing Department should update the asset inventory listing vin and/or serial numbers for the 13 assets that were listed incorrectly in *Alto* (see Exhibit A).
3. Switch and affix the correct asset tag numbers 79202 and 79203.
4. Asset tag numbers 49063 and 70644 should be removed from Precinct 3's asset inventory listing as approved by Commissioners Court.
5. An asset tag should be affixed to asset number 47293.
6. Further research on asset tag number 38090 that was not located should be conducted. If the asset cannot be located, an incident report should be obtained and presented to Commissioners Court for approval to remove the asset from the asset inventory listing.
7. "Asset Transfer Forms" should be prepared to transfer asset tag numbers 79525, 79528, and 79673 to the Precinct 3 asset inventory listing.
8. Purchasing Department should conduct research on the Oxbody Dumpbody that did not contain an asset tag to determine if the asset is subject to inventory control.

Please ensure that corrective action is finalized and an updated asset inventory listing is submitted to the County Auditor's Office by Wednesday, December 23, 2020.

If you have any questions, please contact Aaron Robledo, Internal Auditor I, at 318-2511 ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Lefty 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: Valde Guerra, County Executive Officer
Martha Salazar, Hidalgo County Purchasing Agent

HIDALGO COUNTY DISTRICT JUDGES

LUD H. SMOLETERNY
JUDGE, 1st D.C.

FERNANDO MANCHAI
JUDGE, 1st D.C.

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

ROSE GUERRA REYNA
JUDGE, 2nd D.C.

MARLA CUELLAR
JUDGE, 2nd D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 2nd D.C.

NOE GONZALEZ
JUDGE, 3rd D.C.
EVERETT

LITICIA LÓPEZ
JUDGE, 3rd D.C.

L. NENO VAQUERO
JUDGE, 3rd D.C.

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

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

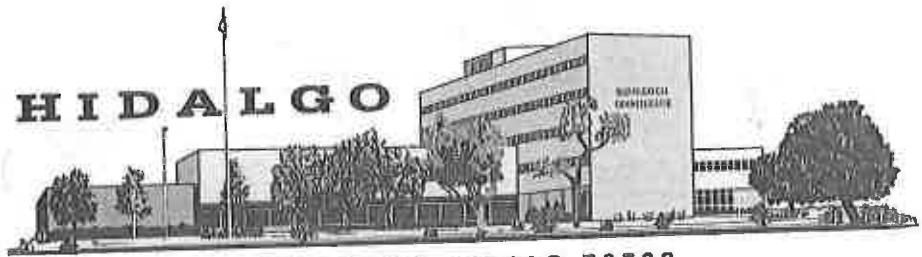
YISMAEL D. FONSECA
JUDGE, 4th D.C.

EXHIBIT A

	Tag Number	Tag Description	VIN/Serial
1	46646	BEL AIRE AIR COMPRESSOR	13204400
2	48108	BOBCAT 225 WELDING MACHINE	204223
3	50718	2010 DYNAPAC CA 152D SMOOTH DRUM	6422467
4	50760	GE REFRIGERATOR	DS411463
5	52914	2011 UT TRL/PRESS WASHER	259469
6	58451	MOTOROLA APX4500 MOBILE RADIO	471TX0316
7	63654	MANITOWOC ICE MAKER W/ICE BIN	1120044969
8	63726	2016 FORD F-150 EXT CAB	1FTEXC80FKD52061
9	69636	2017 FORD F-150 PK	1FTEW1EF5KL477-12
10	70170	JOHN DEERE D170 RIDING MOWER	7GG1E1228HW000325
11	70852	78X12 PIPE TOP UTILITY TRAILER	D21HC380541
12	74634	MIGALI REFRIGERATOR (2DR)	HC00317060200920003
13	77019	JOHN DEERE MX7 LIFT-TYPE ROTARY	1P00MX7CPHP036Z77

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

December 15, 2020

The Honorable Ysmael D. Fonseca
464th State District Court
100 N. Clossner, 3rd Floor
Edinburg, Texas 78539

Re: 464th District Court Asset Inventory Listing Audit No. 2020-64

Dear Judge Fonseca:

It is the practice of the County Auditor's Office to conduct an asset inventory audit when a change in administration occurs; therefore, we conducted an audit of the 464th District Court asset inventory listing pursuant to Local Government Code §115.001. The objective of the audit was to evaluate the accuracy and completeness of the asset inventory listing maintained by the Purchasing Department on behalf of the 464th District Court.

BACKGROUND:

The Judge of the District Court, as an elected official, is inherently responsible for ensuring that County assets in the custody of the District Court are properly accounted, safeguarded, and disposed. Some of these responsibilities include:

- Verifying the receipt of all assets purchased and/or assigned to the District Court.
- Ensuring assets are properly tagged.
- Conducting periodic physical inventories of assets.
- Ensuring assets are only used for County purposes.
- Safeguarding assets in the Department's possession until disposal.
- Filing police reports in the event an asset is lost or stolen.
- Requiring that a formal request and formal approval from the Department Head or Designee be obtained when equipment is taken off County premises, including when taken off-site for repairs.

Employees of the District Court are also inherently responsible for protecting County property entrusted to them. This includes the proper care, maintenance, control, and reasonable safeguards to prevent loss, damage, or theft of such assets.

As of December 3, 2020, the 464th District Court asset inventory listing consisted of 28 assets with a total acquisition cost of \$24,423.47.

SCOPE AND METHODOLOGY:

The scope of the audit was limited to the asset inventory listing as of December 3, 2020. The audit 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BISHLEY
JUDGE, 89th D.C.

FERNANDO MANCINAS
JUDGE, 89th D.C.

J.R. "BOBBY" FLORES
JUDGE, 114th D.C.

ROSE GUERRA REYES
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 214th D.C.

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

HOE GONZALEZ
JUDGE, 211th D.C.
CYSRESER

LETICIA LOPEZ
JUDGE, 141st D.C.

L. NENO VASQUEZ
JUDGE, 215th D.C.

ISRAEL RAMON, JR.
JUDGE, 428th D.C.

RODRE R. BETHANCOURT
JUDGE, 411th D.C.

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

In conducting the audit, the following procedures were performed:

- Selected all 28 assets on the asset inventory listing for physical identification to determine whether the assets were properly tagged; and
- Compared assets located at the 464th District Court premises to the asset inventory listing to determine whether the asset inventory listing was complete.

CONCLUSION:

Based on the results of the review, we concluded that the 464th District Court inventory listing per *Alto* was accurate and complete. All 28 (100%) assets were physically located and contained assets tags.

RECOMMENDATION:

Management should continue with the procedures in place to ensure that assets on the inventory listing are properly tagged and complete.

If you have any questions, please call Aaron Robledo, Internal Auditor I, at 318-2511 ext. 4694, 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 Arcilla Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer
Martha Salazar, Hidalgo County Purchasing Agent



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BRIDLEY JUDGE, 1 st D.C.	FERNANDO BAUCAS JUDGE, 2 nd D.C.	A. R. "BOBBY" BONES JUDGE, 3 rd D.C.	ROSE GUERRA RETHA JUDGE, 4 th D.C.	MARLA CUELLAR JUDGE, 5 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 6 th D.C.	NOE GONZALEZ JUDGE, 7 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 8 th D.C.	L. RUIZ VAZQUEZ JUDGE, 9 th D.C.	ISAEL RAMON JR. JUDGE, 10 th D.C.	KENEE N. BETANCOURT JUDGE, 11 th D.C.	YSMAEL D. FONSECA JUDGE, 12 th D.C.
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

December 15, 2020

The Honorable Luis Garza
730 N. Breyfogle, Suite C
Mission, Texas 78572

Re: JP Precinct 3 Place 1 Asset Inventory Listing Audit No. 2020-65

Dear Judge Garza:

It is the practice of the County Auditor's Office to conduct an asset inventory audit when a change in administration occurs; therefore, we conducted an audit of the Justice of the Peace Precinct 3 Place 1 asset inventory listing pursuant to Local Government Code §115.001. The objective of the audit was to evaluate the accuracy and completeness of the asset inventory listing maintained by the Purchasing Department on behalf of the JP Precinct 3 Place 1.

BACKGROUND:

The Justice of the Peace, as an elected official, is inherently responsible for ensuring that County assets in the custody of the Justice of the Peace are properly accounted, safeguarded, and disposed. Some of these responsibilities include:

- Verifying the receipt of all assets purchased and/or assigned to the Justice of the Peace.
- Ensuring assets are properly tagged.
- Conducting periodic physical inventories of assets.
- Ensuring assets are only used for County purposes.
- Safeguarding assets in the Department's possession until disposal.
- Filing police reports in the event an asset is lost or stolen.
- Requiring that a formal request and formal approval from the Department Head or Designee be obtained when equipment is taken off County premises, including when taken off-site for repairs.

Employees of the Justice of the Peace are also inherently responsible for protecting County property entrusted to them. This includes the proper care, maintenance, control, and reasonable safeguards to prevent loss, damage, or theft of such assets.

As of November 30, 2020, the Justice of the Peace Precinct 3, Place 1 asset inventory listing consisted of 27 assets with a total acquisition cost of \$25,876.98.

SCOPE AND METHODOLOGY:

The scope of the audit was limited to the asset inventory listing as of November 30, 2020. The audit 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SHOLETERRY JUDGE, 117 th D.C.	FERDINANDO MANCINAS JUDGE, 31 st D.C.	J.R. "BOBBY" FLORES JUDGE, 111 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	MARÍA QUELLAR JUDGE, 115 th D.C.	HAROLD E. RAMÍREZ, JR. JUDGE, 317 th D.C.	ROE GONZÁLEZ JUDGE, 317 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 111 th D.C.	L. KERO VASQUEZ JUDGE, 311 th D.C.	ISRAEL RAMÓN, JR. JUDGE, 120 th D.C.	RENEE R. BETAN COURT JUDGE, 111 th D.C.	YSAÍAS O. FONSECA JUDGE, 44 th D.C.
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In conducting the audit, the following procedures were performed:

- Selected all 27 assets on the asset inventory listing for physical identification to determine whether the assets were properly tagged; and
- Compared assets located at the JP Precinct 3 Place 1 premises to the asset inventory listing to determine whether the asset inventory listing was complete.

CONCLUSION:

Based on the results of the review, we concluded that the JP Precinct 3 Place 1 inventory listing per *Alto* was generally accurate and complete. All 27 (100%) assets were physically located and contained asset tags.

In addition, we physically located 8 leased assets at the JP Precinct 3 Place 1 premises. The assets located were 1 Ricoh printer (asset number LE0124) and 7 Dell Optiplex computers (asset number LE1700, LE1262, LE1512, LE1688, LE1513, LE1484, and LE1505) that were on the asset inventory listing of the Information Technology Department, County Court at Law 6, Auxiliary Court, and the 275th District Court (see Exhibit A).

RECOMMENDATION:

Management should coordinate with the Purchasing Department to take corrective action to address the discrepancies identified in the audit and ensure the asset inventory listing is updated. Asset transfer forms should be prepared to transfer asset tag numbers LE0124, LE1700, LE1262, LE1512, LE1688, LE1513, LE1484, and LE1505 to the JP Precinct 3 Place 1 asset inventory listing (see Exhibit A).

Corrective action should be finalized and an updated asset inventory listing submitted to the County Auditor's Office by Friday, December 18, 2020. Your prompt response is greatly appreciated.

If you have any questions, please contact Michael Ramos, Internal Auditor I, at 318-2511 ext. 4644, 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 Arcilla Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

Cc: Martha Salazar, Hidalgo County Purchasing Agent



HIDALGO COUNTY DISTRICT JUDGES

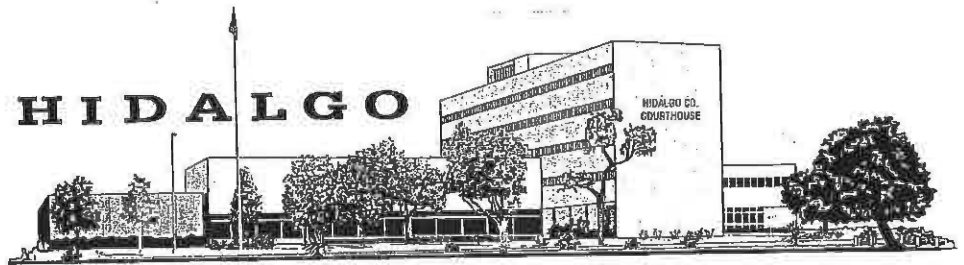
EMILIO M. BHOUSTERRY JUDGE, 1 ST D.C.	BERNARDO MARCHI JUDGE, 1 ST D.C.	J.R. "BOBBY" FLORES JUDGE, 1 ST D.C.	ROSE GUERRA REYNA JUDGE, 1 ST D.C.	MARLA CUELLAR JUDGE, 1 ST D.C.	MARCO E. RAMIREZ, JR. JUDGE, 1 ST D.C.	HOE GONZALEZ JUDGE, 1 ST D.C. OVERSEER	LETICIA LOPEZ JUDGE, 1 ST D.C.	L. RENO VARGUEZ JUDGE, 1 ST D.C.	ISAAC RAMOS, JR. JUDGE, 1 ST D.C.	KEITH R. BETANCOURT JUDGE, 4 TH D.C.	YSAIEL D. FORTUCA JUDGE, 4 TH D.C.
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EXHIBIT A

Tag Number	Tag Description	Room No. Description (Asset Location)	VIN/Serial	Alle Location
1	LE0124	RICOH MPC307SPF (MULTIFUNCTIONAL DEVICE)	085 C85187520	INFORMATION TECHNOLOGY
2	LE1700	DELL OPTIPLEX 5070 SFF BTX	085 88QH513	COUNTY COURT-AT-LAW 6
3	LE1282	DELL OPTIPLEX 5070 SFF BTX	085 53LLH13	AUXILIARY COURT
4	LE1512	DELL OPTIPLEX 5070 SFF BTX	085 52NMH13	276TH DISTRICT COURT
5	LE1688	DELL OPTIPLEX 5070 SFF BTX	085 88RJ513	AUXILIARY COURT
6	LE1513	DELL OPTIPLEX 5070 SFF BTX	085 52YQH13	275TH DISTRICT COURT
7	LE1484	DELL OPTIPLEX 5070 SFF BTX	085 555NH13	276TH DISTRICT COURT
8	LE1505	DELL OPTIPLEX 5070 SFF BTX	085 52MICH13	275TH DISTRICT COURT

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 14, 2021

Ron Garza, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 1 The Shoppes - Report No. 2020-32

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 1. The objectives of the review were to determine the accuracy of the City of Edinburg TIRZ No. 1 2019-2020 payment request and compliance with Section 3 (b) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 1 as of January 31, 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.


The results of the review revealed the following:

1. A payment request was submitted in the amount of \$252,091.02; however, it was determined that the payment amount should be \$252,066.56 (see Exhibit A).
2. The annual report was submitted in compliance with Section 3 (b) of the interlocal agreement and Tax Code §311.016.

We will proceed to process the 2019-2020 Edinburg TIRZ No.1 payment in the amount of \$252,066.56.

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

Respectfully,


Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS N. SINGLETERRY
JUDGE, 1ST D.C.

FERNANDO MANCIAS
JUDGE, 5TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

MARLA CUELLAR
JUDGE, 27TH D.C.

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. NENO VARGAS
JUDGE, 39TH D.C.

ISRAEL RANON, JR.
JUDGE, 42ND D.C.

RENEE R. BETHANCOURT
JUDGE, 43RD D.C.

JOSE "JOE" RAMIREZ
JUDGE, 44TH D.C.

EXHIBIT A

2019-2020 Edinburg TIRZ No. 1 - The Shoppes Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 1 Calculation 2019	Edinburg TIRZ No. 1 Calculation 2018	Edinburg TIRZ No. 1 Calculation 2017	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 62,540,040.00 0.00575			
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 359,605.23			
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 62,540,040.00			
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,577,021.00			
Captured Appraised Value	\$ 60,963,019.00			
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	0.005036			
Tax Levy Due to TIRZ	\$ 307,009.76			
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 295,278.07			
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 359,605.23			
Percent Collected of Actual Levy	82.1117%			
Tax Levy Due to TIRZ	\$ 307,009.76			
(Multiplied by) Percent Collected of Actual Levy	82.1117%			
(Less) Adjustments **	\$ -			
2019-2020 TIRZ PAYMENT AMOUNT	\$ 252,091.02	\$ -	\$ -	\$ 252,091.02

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

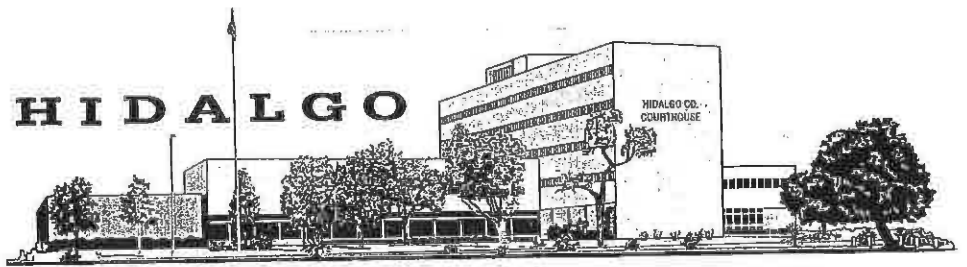
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2017	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 62,540,040.00 0.00575	\$ 62,265,028.00 0.0058	\$ 55,762,725.00 0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 359,605.23	\$ 361,137.16	\$ 323,423.81	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 62,540,040.00	\$ 62,265,028.00	\$ 55,762,725.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,577,021.00	\$ 1,577,021.00	\$ 1,577,021.00	
Captured Appraised Value	\$ 60,963,019.00	\$ 60,688,007.00	\$ 54,185,704.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	0.005036	0.005100	0.005104	
Tax Levy Due to TIRZ	\$ 307,009.76	\$ 309,508.84	\$ 276,563.83	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 302,748.98	\$ (7,470.91)	\$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 359,605.23	\$ 361,137.16	\$ 323,423.81	
Percent Collected of Actual Levy	84.1893%	-2.0687%	0.0000%	
Tax Levy Due to TIRZ	\$ 307,009.76	\$ 309,508.84	\$ 276,563.83	
(Multiplied by) Percent Collected of Actual Levy	84.1893%	-2.0687%	0.0000%	
(Less) Administrative Cost	\$ -	\$ (6,402.81)	\$ -	
(Less) Adjustments **	\$ -	\$ -	\$ -	
2019-2020 TIRZ PAYMENT AMOUNT	\$ 258,469.37	\$ (6,402.81)	\$ -	\$ 252,066.56

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

\$ 24.46

COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

January 14, 2021

Ron Garza, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 3 La Sienna - Report No. 2020-33

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, City of Edinburg TIRZ No. 3, and Burns Brothers, LTD. The objectives of the review were to determine the accuracy of the City of Edinburg TIRZ No. 3 2019-2020 payment request and compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within the Edinburg TIRZ No. 3 as of January 31, 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The results of the review revealed the following:

1. A payment request was submitted in the amount of \$224,309.49; however, it was determined that the payment amount should be \$230,879.44 (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016. According to the Edinburg TIRZ No. 3, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

A payment for the 2019-2020 Edinburg TIRZ No. 3 was processed in the amount of \$230,879.44.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANDIAS
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 83RD D.C.

ROSE GUERRA REYNA
JUDGE, 288TH D.C.

MARLA CUELLAR
JUDGE, 278TH D.C.

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

NOE GONZALEZ
JUDGE, 310TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 310TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 494TH D.C.

EXHIBIT A

2019-2020 Edinburg TIRZ No. 3 - La Sienna Payment

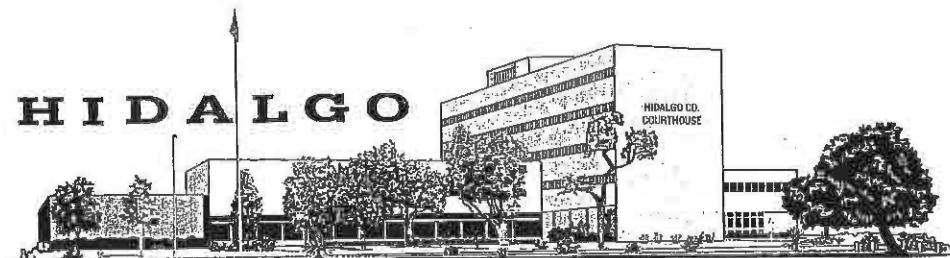
	Edinburg TIRZ No. 3 Calculation 2014	Edinburg TIRZ No. 3 Calculation 2015	Edinburg TIRZ No. 3 Calculation 2016	Edinburg TIRZ No. 3 Calculation 2017	Edinburg TIRZ No. 3 Calculation 2018	Edinburg TIRZ No. 3 Calculation 2019	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation							
TIRZ Real Property Certified Taxable Value as of January 31, 2019 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (575/100)	\$ 29,170,084.00	\$ 27,502,818.00	\$ 30,717,483.00	\$ 37,298,855.00	\$ 40,942,218.00	\$ 46,248,334.00	\$ 224,909.49
(Less) Administrative Cost	0.0059	0.0059	0.0059	0.0059	0.0058	0.00575	
(Less) Adjustments **							
2019-2020 TIRZ PAYMENT AMOUNT	\$ 136,708.20	\$ 162,265.45	\$ 181,232.97	\$ 216,331.79	\$ 237,464.86	\$ 265,927.92	\$ 224,909.49
** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy							

	Edinburg TIRZ No. 3 Calculation 2014	Edinburg TIRZ No. 3 Calculation 2015	Edinburg TIRZ No. 3 Calculation 2016	Edinburg TIRZ No. 3 Calculation 2017	Edinburg TIRZ No. 3 Calculation 2018	Edinburg TIRZ No. 3 Calculation 2019	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation							
TIRZ Real Property Certified Taxable Value as of January 31, 2019 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (575/100)	\$ 29,170,084.00	\$ 27,502,818.00	\$ 30,717,483.00	\$ 37,298,855.00	\$ 40,942,218.00	\$ 46,248,334.00	\$ 224,909.49
(Less) Administrative Cost	0.0059	0.0059	0.0059	0.0059	0.0058	0.00575	
(Less) Adjustments **							
2019-2020 TIRZ PAYMENT AMOUNT	\$ 136,708.20	\$ 162,265.45	\$ 181,232.97	\$ 216,331.79	\$ 237,464.86	\$ 265,927.92	\$ 224,909.49
** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy							

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 14, 2021

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

Re: City of Edinburg TIRZ No. 3 La Sienna - Report No. 2020-33

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Edinburg Tax Increment Reinvestment Zone No. 3 (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 the City of Edinburg TIRZ No. 3 list of accounts provided by the Tax Office; a list of tax accounts coded THEB3 and the TIRZ map provided by the Hidalgo County Appraisal District.

The results of the review revealed that collections for tax account number 1232754 located within the TIRZ boundaries were not included in the TIRZ collection reports provided by the Tax Office. The collections reports were manually adjusted to reflect the proper collections.

Please make the necessary corrections and submit a copy of the revised TIRZ collection report to the County Auditor's Office by January 29, 2021.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

BERNARDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 248TH D.C.

MARLA CUELLAR
JUDGE, 278TH D.C.

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

NOE GONZALEZ
JUDGE, 371ST D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 397TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 481ST D.C.

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

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

January 19, 2021

Ron Garza, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 4 Entertainment Center - Report No. 2020-35

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 4. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 4 2019-2020 payment request and compliance with Sections IV (B)(2) and VII (J) of the interlocal agreement and Tax Code § 311.016.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 4 as of January 31, 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The results of the review revealed the following:

1. A payment request was submitted in the amount of \$19,448.27; however, it was determined that the payment amount should be \$22,357.23(see Exhibit A); and
2. The annual report and annual financial review were submitted in compliance with Tax Code §311.016 and Sections IV (B)(2) and VII (J) of the interlocal agreement.

A payment for the 2019-2020 Edinburg TIRZ No. 4 was processed in the amount of \$22,357.23.

If you have any questions, please contact Karen Ramirez, Internal Auditor I, at 318-2511 ext. 4606, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

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

Enclosure: Exhibit A

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETTY JUDGE, 87 th D.C.	FERNANDO MANCIAS JUDGE, 83 rd D.C.	J. R. "BOBBY" FLORES JUDGE, 131 st D.C.	ROSE GUERRA REYNA JUDGE, 204 th D.C.	MARLA CUELLAR JUDGE, 276 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 nd D.C.	NOE GONZALEZ JUDGE, 370 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 th D.C.	L. KENO VASQUEZ JUDGE, 388 th D.C.	ISRAEL RAMON, JR. JUDGE, 430 th D.C.	RENEER. BETANCOURT JUDGE, 449 th D.C.	JOSE "JOE" RAMIREZ JUDGE, 484 th D.C.
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EXHIBIT A

2019-2020 Edinburg TIRZ No. 4 - Entertainment Center

	Edinburg TIRZ No. 4 Calculation 2019	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation		
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.5750/100)	\$ 23,444,461.00 0.00575	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 134,805.65	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 23,444,461.00 444,933.00	
Captured Appraised Value	\$ 22,999,528.00	
Captured Appraised Value (Multiplied by) Contribution Rate (60% of the lesser of agreement M&O rate [0.5225] or actual tax year M&O rate).	\$ 22,999,528.00 0.0040288	
Tax Levy Due to TIRZ	\$ 92,660.50	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 29,748.92 134,805.65	
Percent Collected of Actual Levy	22.0680%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 92,660.26 22.0680%	
(Less) Adjustments **	\$ 20,448.27	
2019-2020 TIRZ PAYMENT AMOUNT	\$ (1,000.00)	\$ 19,448.27

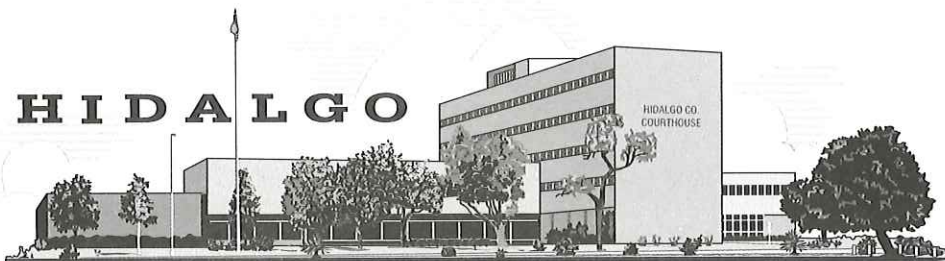
** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

	County Auditor's Calculation for Tax Year 2019	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation		
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.5750/100)	\$ 23,901,923.00 0.00575	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 137,436.06	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 23,901,923.00 444,933.00	
Captured Appraised Value	\$ 23,456,990.00	
Captured Appraised Value (Multiplied by) Contribution Rate (60% of the lesser of agreement M&O rate [0.5225] or actual tax year M&O rate).	\$ 23,456,990.00 0.004029	
Tax Levy Due to TIRZ	\$ 94,508.21	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 33,966.70 137,436.06	
Percent Collected of Actual Levy	24.7145%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 94,508.21 24.7145%	
(Less) Administrative Cost (Less) Adjustments **	\$ 23,357.23 (1,000.00)	
2019-2020 TIRZ PAYMENT AMOUNT	\$ -	\$ 22,357.23

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

\$ (2,906.96)

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



EDINBURG, TEXAS 78539

November 12, 2020

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

Re: *Monthly Fees Report* for October 2020

Dear Ms. Ramon:

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

Scope:

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

Conclusion:

There were no collections for the month of October 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. SINGLETERRY JUDGE, 82nd D.C. FERNANDO MANCIAS JUDGE, 83rd D.C. J. R. "BOBBY" FLORES JUDGE, 139th D.C. ROSE GUERRA REYNA JUDGE, 204th D.C. MARLA CUELLAR JUDGE, 276th D.C. MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. NOE GONZALEZ JUDGE, 370th D.C. OVERSEER LETICIA LOPEZ JUDGE, 389th D.C. L. KENO VASQUEZ JUDGE, 398th D.C. ISRAEL RAMON, JR. JUDGE, 430th D.C. RENEE R. BETANCOURT JUDGE, 448th D.C. YSMAEL D. FONSECA JUDGE, 484th D.C.

**HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED October 31, 2020**

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Elections Receipt # Sequence		E Revenues		G Total Collected	H COUNTY TREASURER			K OVER/ (SHORT)
		D BEG #	END #	Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
1	1-Oct-20	0	0	\$ -	\$ -	\$ -				-
2	2-Oct-20	0	0	\$ -	\$ -	\$ -				-
3	3-Oct-20	0	0	\$ -	\$ -	\$ -				-
4	4-Oct-20	0	0	\$ -	\$ -	\$ -				-
5	5-Oct-20			\$ -	\$ -	\$ -				-
6	6-Oct-20			\$ -	\$ -	\$ -				-
7	7-Oct-20	0	0	\$ -	\$ -	\$ -				-
8	8-Oct-20			\$ -	\$ -	\$ -				-
9	9-Oct-20	0	0	\$ -	\$ -	\$ -				-
10	10-Oct-20			\$ -	\$ -	\$ -				-
11	11-Oct-20	0	0	\$ -	\$ -	\$ -				-
12	12-Oct-20	0	0	\$ -	\$ -	\$ -				-
13	13-Oct-20	0	0	\$ -	\$ -	\$ -				-
14	14-Oct-20	0	0	\$ -	\$ -	\$ -				-
15	15-Oct-20	0	0	\$ -	\$ -	\$ -				-
16	16-Oct-20	0	0	\$ -	\$ -	\$ -				-
17	17-Oct-20			\$ -	\$ -	\$ -				-
18	18-Oct-20	0	0	\$ -	\$ -	\$ -				-
19	19-Oct-20	0	0	\$ -	\$ -	\$ -				-
20	20-Oct-20	0	0	\$ -	\$ -	\$ -				-
21	21-Oct-20	0	0	\$ -	\$ -	\$ -				-
22	22-Oct-20	0	0	\$ -	\$ -	\$ -				-
23	23-Oct-20	0	0	\$ -	\$ -	\$ -				-
24	24-Oct-20	0	0	\$ -	\$ -	\$ -				-
25	25-Oct-20	0	0	\$ -	\$ -	\$ -				-
26	26-Oct-20	0	0	\$ -	\$ -	\$ -				-
27	27-Oct-20	0	0	\$ -	\$ -	\$ -				-
28	28-Oct-20	0	0	\$ -	\$ -	\$ -				-
29	29-Oct-20	0	0	\$ -	\$ -	\$ -				-
30	30-Oct-20	0	0	\$ -	\$ -	\$ -				-
31	31-Oct-20	0	0	\$ -	\$ -	\$ -				-
TOTAL				\$ -	\$ -	\$ -				0.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 100,240.76	*
February	\$ 145,642.56	*
March	\$ 28,793.01	*
April	\$ -	*
May	\$ 300.00	*
June	\$ 52,827.39	*

RECEIVED
11/05/2020
HIDALGO COUNTY AUDITOR'S OFFICE

July	\$ -	*
August	\$ 83.00	*
September	\$ 137.42	*
October		*
November		*
December		*

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *AAg*
DATE: *11/06/2020* *yt* 11/6/20

(1) Subtotal \$ 327,803.72

(2) Subtotal \$ 220.42

Total (1+2) \$ 328,024.14 11/10/2020

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

[Signature]
PREPARED BY

11/5/20
DATE

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

Hilda Salum
ELECTIONS ADMINISTRATOR

11/5/2020
DATE

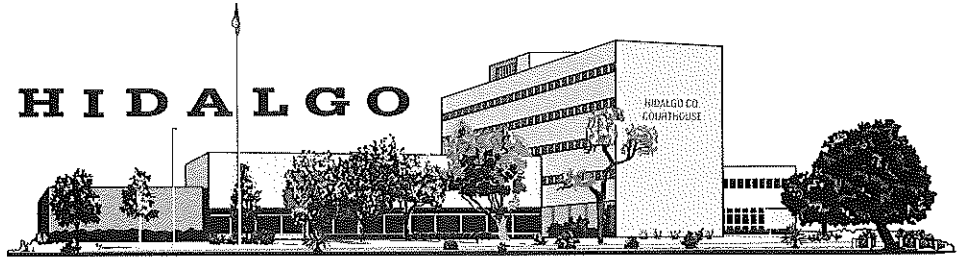
This Report is Due in the Office of the County Auditor before the 5th day of the following month.

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 01/15

X7

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

November 3, 2020

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

Re: *Monthly Fines and Fees Reports* for July 2020 through September 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 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 Reports* 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 M. SINGLETERRY
JUDGE, 82ND D.C.

FERNANDO HANCAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 215TH D.C.

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

NOE GONZALEZ
JUDGE, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

L. KEHO VASQUEZ
JUDGE, 348TH D.C.

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

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

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

- Verified the sequence of receipts per the *Monthly Reports* 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 Reports*, 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 July 2020 through September 2020 totaled \$49,849.15, \$46,206.70, and \$51,963.59, 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 53 of 1,133 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 (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.

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 10th workday following the date of their release from jail. To date, the bond received on June 27, 2016 has not been forfeited. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

Copies of the May 2013 and August 2013 through September 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 randomly selected 10 of 20 *Scofflaw Release Forms* for the month of August 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 5 of 10 forms, the outstanding balance noted on the *Scofflaw Release Form* did not agree to the amount in *Odyssey*.
2. For 5 of 10 forms, 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 forms, the official County receipt was not attached to the *Scofflaw Release Form*.
4. For 2 of 10 forms, the *Scofflaw Release Forms* were not signed and sealed (approved) by the authorized representative of the court.
5. For 2 of 10 forms, a copy of the signed "Motion/Order to Dismiss" Form was not provided.
6. For 5 of 10 forms, the *Scofflaw Release Forms* were missing the payment type, County receipt number, reason for the dismissal and/or case disposition/status.

HIDALGO COUNTY DISTRICT JUDGES

7. For 1 of 10 forms, the Justice of the Peace orders were not followed. According to the Justice of the Peace orders two cases were to be dismissed only after one case was paid in full; however, the cases were dismissed prior to the case being paid in full.

According to the Court Coordinator, at the time the payment was made, the Justice of the Peace was out the office; 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 the clerks failed to include the Judge's notes on the reduced fine and dismissed cases along with the cases that are related.

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*.
- h. Judge's notes need to be entered as an event in *Odyssey* along with the cases related if applicable.

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. 5:

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 applied the jail time credit to the case due to work scheduling and being short staffed.

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 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 enter the jail time credit and change the case status as soon as possible. Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; jail time credits

HIDALGO COUNTY DISTRICT JUDGES

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.

Observation No. 6:

We noted that 1 of 60 online credit card transactions and 1 of 1 kiosk credit card transaction for the month of July 2020 were receipted 2 and 40 days, respectively, 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 online credit card transaction was not receipted timely due an oversight and the kiosk credit card transaction went unnoticed until the online credit card report was generated for the entire month.

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.

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. 7:

We noted that 5 of 15 randomly selected receipts issued during the month of August 2020 were not issued to the name and address that was noted on the check or money order. According to the Court Coordinator it was due to an oversight.

The County Auditor's Office requires that all collections (i.e., cash, checks, credit card payments, etc.) received be promptly recorded with the correct payor information.

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.

Please provide written management responses for the observations noted above by November 13, 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,



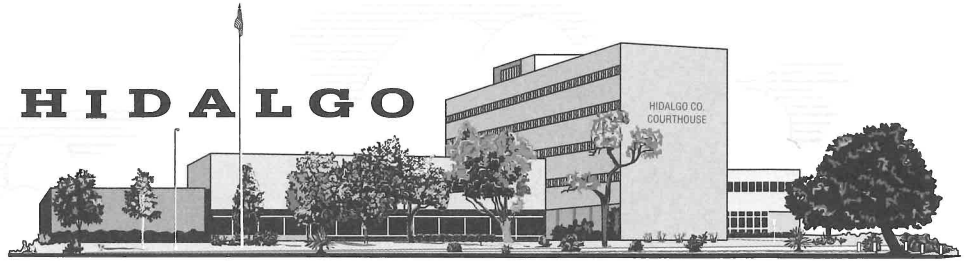
Maria Arcilia Duran, CPA
Hidalgo County Auditor

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



EDINBURG, TEXAS 78539

November 13, 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 July 2020 through September 2020

Dear Judge Morales:

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 Reports* 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 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, 82ND D.C. FERNANDO MANCIAS JUDGE, 83RD D.C. J. R. "BOBBY" FLORES JUDGE, 138TH D.C. ROSE GUERRA REYNA JUDGE, 208TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 388TH D.C. L. KENO VASQUEZ JUDGE, 389TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 448TH D.C. YSMAEL D. FONSECA JUDGE, 464TH 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 receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Collections for the months of July 2020 through September 2020 totaled \$15,394.10, \$34,305.95, and \$38,854.26 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 8 of 501 transactions during the months of July 2020 through September 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 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 Justice of the Peace staff, copies of the OCA Reports have not been submitted since the amounts identified on the

HIDALGO COUNTY DISTRICT JUDGES

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 July 2020 *Monthly Report* was submitted to the County Auditor's Office 20 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to staff being out of the office.

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 noted that 26 of 57 online credit card transactions for July 2020 were receipted 4 to 52 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 receipted late due oversight and the office being closed the last week of July 2020.

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

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

Recommendation:

Management should ensure that the Court Coordinator verifies that all credit card transactions are promptly 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 each day.

Please provide written management responses to the observations noted above by November 30, 2020.

HIDALGO COUNTY DISTRICT JUDGES

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

Respectfully,



Maria Arcilia Duran, CPA,
Hidalgo County Auditor

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

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 ND D.C.	FERNANDO MANCIAS JUDGE, 83 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.	YSMAEL D. FONSECA JUDGE, 464 TH D.C.
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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: July-20

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2020-0261</u> through <u>JP12-2020-02194</u>	\$	15,394.10 [¢]
LESS: COST ON DEPOSIT			0.00 - X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			0.00 - X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ <u>15,394.10</u> x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)			\$ 15,394.10 A ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			\$ <u>(0.00)</u> x4-a1 ✓
			<u>Z Λ</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 15,394.10	B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	\$ 0.00		
Total Remittances Made to County Treasurer	\$ <u>15,394.10</u>	A	
	<u>Z Λ</u>		

PREPARED BY: Jane L. Cardenas

DATE: 8-24-20

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


JUSTICE OF THE PEACE

8-24-20
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: ea 9/1/2020
DATE: yt 9/1/20 JG 9/3/2020

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

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

PBC

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

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 5,233.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	62.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	73.05
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	23.35
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	97.40
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	33.58
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	53.39
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	94.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. D1; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	10.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051		-	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00	-	-
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	14.01
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	82.05
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	196.50
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	16.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	533.45
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	15.35
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-30-000-035-0-000	257.13
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	41.97
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	2,112.74
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-IP (\$6)	76	Govt. Code Sec. 101.141(2) (F)		1100-207-20-000-004-0-000	456.00
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	364.51
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	684.08
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	93.40
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	126.09
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	46.70
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	2.02
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/TC 706.007(d)(2)		1100-207-20-000-066-0-000	80.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	760.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	15.35
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)	76	GC 51.971 (a)		1100-207-20-000-076-0-000	380.00
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	198.58
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees: HIDALGO COUNTY AUDITOR'S OFFICE					
Precinct #1				1100-342-10-291-000-0-000	1,450.00
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	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees					
Tax Assessor Fraud Investigators					
School District Arrest Fee					
Fire Marshal Fee					
Due to Others					
Warrant Fees/Out of County Service Fees DTG: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments/ Due to Others/ Restitutions				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.005/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	24.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)					
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction (Court Filing \$25)		LGC 118.121/118.122	1,900.00	1100-341-10-060-001-0-000	1,945.00
Transcript Fees (\$10)		LGC 118.121/118.123 (b)		-	-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	25.00	-	-
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	20.00	-	-
Issuing other Document (\$1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-	-	-
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl' pg)		LGC 118.121	-	-	-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	-	-	-
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 15,394.10

x1; x2 z

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

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSIP	CO	DPS	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	Received Amount
JP12-2020-02128	10-100418-TR	7/14/2020	5/20/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	66	5	2	4	4	2	-	20	0.6	5.4	153

Based on offense, MVF should be assessed.

RECEIVED
9/8/20
HIDALGO COUNTY AUDITOR'S OFFICE

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

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2020-02195</u> through <u>JP12-2020-02466</u>	02467	\$ 34,305.95
			x9-a1
LESS: COST ON DEPOSIT		0.00	x7
ADD: COST ON DEPOSIT LIQUIDATED		0.00	x7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ 34,305.95	x3
Less: Total amount of remittances to County Treasurer (From Part II)		\$ 34,305.95	x4
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ 0.00	x4-a2
		Z Λ	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 34,305.95	B1
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$ 0.00	
Total Remittances Made to County Treasurer	\$ 34,305.95	A

PREPARED BY: Jesus Cardenas

DATE: 9-4-20

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
APPROVED BY: ee 9.21.20
DATE: yt 9/29/20 JG 10/2/2020

J Morales
JUSTICE OF THE PEACE

9-8-20
DATE

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

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 10,221.95
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	87.05
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	198.31
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	62.52
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	261.78
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	111.39
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	87.84
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	294.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-062-000-0-000	410.00
Deferred Disposition		C.C.P. Art. 45.051	410.00		
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	37.51
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	229.09
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	72.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,376.87
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	46.52
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-30-000-035-0-000	1,008.32
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 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	139.24
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.62
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	7.85
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	7,073.23
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	23.56
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	3.14
Correctional Management Institute of Texas Fund (\$.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.46
Indigent Legal Services Fee-JP (\$6)	4111	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	666.00
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	831.19
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	2,301.14
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	250.13
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	333.65
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Recreational Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	121.06
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.82
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	360.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,110.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	48.52
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	1111	GC 51.971 (a)		1100-207-20-000-076-0-000	555.00
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	619.34
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:		LGC 118.131		1100-342-10-060-001-0-000	15.00
Precinct #1				1100-342-10-291-000-0-000	2,295.05
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments/ Due to Others/ Restitutions				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TC 706.007(d)(2)		1100-202-00-062-019-0-000	108.00
Delinquent Attorney Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,816.00
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction (Court Filing \$25)		LGC 118.121/118.122	2,775.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	40.00		
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)	1.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (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:					\$ 34,305.95

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ee 9.21.20 10/2/2020
9/29/20

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

PBC

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

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2020-02468</u> through <u>JP12-2020-02793</u>	\$ <u>38,854.26</u> ✓	
LESS: COST ON DEPOSIT	0.00 - ✓ ^{x7}		x9-a1
ADD: COST ON DEPOSIT LIQUIDATED	0.00 - ✓ ^{x7}		
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>\$ 38,854.26</u> ✓ ^{x3}	
Less: Total amount of remittances to County Treasurer (From Part II)		\$ 38,854.26 ✓ ^A	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ 0.00</u> ✓	x4-a4
		<u>Z Λ</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 38,854.26	B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	\$ -		
Total Remittances Made to County Treasurer	<u>\$ 38,854.26</u>	A ✓	
	<u>Z Λ</u>		

PREPARED BY: Juan L. Cardenas DATE: 10-5-20

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

J. Morales
JUSTICE OF THE PEACE

10-5-20
DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ee 10/15/20 yt 10/19/2020
10/16/20

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

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

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

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 8,559.73
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	87.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	184.74
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	54.29
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	240.72
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	63.84
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	45.96
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	380.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp. Insp. Cert; Exp. Mv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	60.00
Deferred Disposition		C.C.P. Art. 45.051	40.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	20.00		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	32.58
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	322.35
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	28.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,358.43
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	49.32
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-30-000-035-0-000	1,706.47
STATE COURT COSTS AND FEES: Expunction Fee					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 41.05082		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	79.81
Juvenile Crime and Delinquency Fund (\$.25, \$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.85
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	32.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,873.34
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	95.99
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.80
Correctional Management Institute of Texas Fund (\$.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP (\$6)	4	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	726.00
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	688.69
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	4,353.83
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	217.10
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	291.10
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	106.55
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022AGC		1100-207-20-000-061-0-000	3.65
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	140.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,210.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	49.32
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)	4	GC 51.971 (a)		1100-207-20-000-076-0-000	605.00
ARREST /WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,085.43
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:		LGC 118.131		1100-342-10-060-001-0-000	32.00
Precinct #1				1100-342-10-291-000-0-000	2,754.57
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	5.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments/ Due to Others/ Restitutions				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-062-019-0-000	42.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)					
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction (Court Filing \$25)		LGC 118.121/118.122	3,025.00	1100-341-10-060-001-0-000	3,065.00
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	15.00		-
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	20.00		-
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	5.00		-
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	-		-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	-		-
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 38,854.26

Justice of the Peace Jesus Morales

Schedule of Adjustments

For the Month Ended September 30, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CMIT	CO	CVCA	DPS	FA	JCD	JCPT	JCTF	LTF	SCOF	SV50	UTFC	WFDPS	Received Amount
Based on the offense, SV50 should NOT be assessed.																				
JP12-2020-02783	T03-2671J12	9/30/2020	6/1/2003	NO SAFETY BELT	17	3	0.5	25	15	5	5	0.5	2	4	2	20	25	3	50	177

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2020 through September 2020- J.P. Pct. 1, PL. 2
Observation No. 1	<p>We noted that 8 of 501 transactions during the months of July 2020 through September 2020 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed.</p>
Recommendation #	<p>Management should ensure that all pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:</p> <ul style="list-style-type: none"> • Staff should be provided with training regarding the proper allocation of fines, fees, and court costs. • Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued. • Access for setting up offense codes with the proper fines, fees, and court costs in Odyssey should be limited to staff with adequate knowledge of the applicable allocation. • Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and disposition date (judgment date) are entered in Odyssey. • Staff should ensure that adjustments are entered into Odyssey within three days of notification.
GOAL/ACTION ITEM:	Complete the adjustments for the months listed in the observation above.
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

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

Dept. Head/Elected Official Signature

Date

ACTION PLAN (AP)

Audit Project	Monthly Fines and Fees Report for July 2020 through September 2020- J.P. Pct. 1, PL. 2
Observation No. 2	Copies of the April 2014 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).
Recommendation #	Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.
GOAL/ACTION ITEM:	The OCA Reports listed above are filed with the County Auditor's Office
DIV/DIRECTOR'S NAME:	
PERSON RESPONSIBLE FOR AP:	
PLAN DUE DATE:	
TARGET DATE:	
STATUS:	

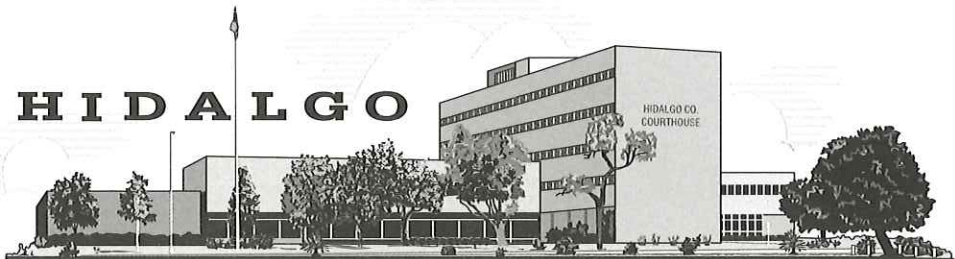
	STRATEGIES/ACTION STEPS	PERSON RESPONSIBLE	TARGET DATE	DATE COMPLETED
1.				
2.				
3.				
4.				
5.				
6.				

Dept. Head/Elected Official Signature

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 13, 2020

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

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

Dear Judge Contreras:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

HOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMOH, JR.
JUDGE, 409TH D.C.

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

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

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

Conclusion:

Collections for the months of July 2020 through September 2020 totaled \$54,225.73, \$50,929.70, and \$44,456.76 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 13 of 1,308 transactions during the months of July 2020 through September 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, attempts to check the fines, fees, and court costs prior to receipting are made. In addition, due to a heavy workload and limited staff, the prior adjustments could not be completed.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

We noted that a mail log was not utilized during the months of July 2020 through September 2020 to record payments received through the mail. According to the Court Coordinator, a mail log was not prepared due to limited staff and time.

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

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

Recommendation:

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

Observation No. 3:

Copies of the June 2014 through August 2014 and April 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 Justice of the Peace staff, copies of the OCA Reports have not been submitted since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

Failure to ensure that the monthly court activity report is submitted to the OCA 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 2 of 8 randomly selected receipts issued during the month of September 2020 were not issued to the name and address that was noted on the check or money order. According to the Court Coordinator it was due to an oversight.

The County Auditor's Office requires that all collections (i.e., cash, checks, credit card payments, etc.) received be promptly recorded with the correct payor information.

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

HIDALGO COUNTY DISTRICT JUDGES

Please provide written management responses to the observations noted above by November 27, 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

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYHA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	HOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	YSMAEL D. FONSECA JUDGE, 481 ST D.C.
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**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-20**

PBC

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

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) <u>JP21-2020-03319</u>	THRU	JP21-2020-03779		\$ <u>54,225.73</u> ✓
	Sheriff's "D" Report	(Receipt #s)	THRU		x9-a1
LESS:	COST ON DEPOSIT			0.00	✓ x7
ADD:	COST ON DEPOSIT LIQUIDATED			0.00	✓ x7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ <u>54,225.73</u>	✓ x3
Less:	Total amount of remittances to County Treasurer (From Part II)			54,225.73	(K) ✓
	Total funds due to County Treasurer: (Overtransfer Made to Co Treas.)			\$ <u>0.00</u>	✓ x4-a6
				Z ^	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	853,725.73	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	8500.00	April 2020 B1-b1 ✓
Total Remittances Made to County Treasurer	\$ 54,225.73	(K) ✓

PREPARED BY: ADASA TREVINO Q.T DATE: 8-7-2020

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 08-07-20 yt 9/1/20 9/3/2020

Bobby Contreras

JUSTICE OF THE PEACE

DATE: 8/17/2020

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

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

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

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1100-341-10-069-000-0-000	\$ 14,966.78
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-003-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (c)		1100-207-20-000-028-0-000	150.00
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)		1100-207-10-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	237.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	78.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	316.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	372.00
Motor Vehicle Adm. Fee (\$10-\$20) (Standard Fee for Exp. DLs, Exp. Insp. Cert., Exp. MV Reg.)		TRC Sec 548.604, 521.026, 502.407		1100-341-10-060-004-0-000	-
Ten Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-060-000-0-000	150.00
Deferred Disposition		C.C.P. Art. 45.051	\$ 50.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 100.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	46.80
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-060-000-0-000	256.42
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	16.00
Seofflaw Fee (\$20)		TRC 592.010(a)		1100-341-10-149-049-0-000	1,660.00
Treasury Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	67.00
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-33-000-035-0-000	1,484.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$3)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
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 133.193 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	9,732.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.501 (c)		1100-207-20-000-027-0-000	1.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP (\$6)	266	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,596.00
State Traffic Fee-SubTitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	750.00
State Traffic Fee-SubTitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	3,650.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	312.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	421.20
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 48.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107(G) 102.023		1100-207-20-000-059-0-000	156.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022(G)		1100-207-20-000-061-0-000	5.30
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/706.007(d)(2)		1100-207-20-000-066-0-000	80.00
Electronic Filing Fee - Civil (\$10)		GC 101.141(G) 51.851		1100-207-20-000-070-0-000	2,660.00
Treasury Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	67.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	266	GC 51.971 (e)		1100-207-20-000-076-0-000	1,330.00
ARREST / WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	875.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST / WARRANT / SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	50.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	2,050.00
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-050-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-342-10-060-004-0-000	-
Code Enforcement Precinct #2					-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments/Due to Others/Restitution				1100-207-00-000-000-0-000	-
Failure to Appear- OmniBase (\$6)		TC 706.006/706.007(d)(2)		1100-202-00-000-000-0-000	24.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,955.23
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,685.00
Small Claims/Debt Claim Fee/Landlord & Tenant Eviction (Court Filing \$25)		LGC 118.121/118.122	\$ 6,650.00		
Transcript Fees/Appeal Fee (\$10)		LGC 118.121/118.123 (b)	-		
Abatnet Fees (\$5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: Aug 9, 2020**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 54,225.73

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

Receipt Cause #	Date	Offense Date	Charge/Offense Description	ARC	CCC	CHS	CHS/P	CD	CVCA	DEL	DPS	DPS- RF	DSC- RF	GR	DRF	JCTF	JSF	LCC	LEOSE	LTF	LTF-RF	MVF	DIMNIC	DIMNIS	QMINW	SCCC	SCOF	SJFS	STF	STFC	STFS	TFC-F	UTFC	WARR	WFCO NSTZ	Receipted Amount		
JP21-2020-03569	BS	7/27/2020	10/20/1995 MAKING ALCOHOLIC BEVERAGE AVAILABLE TO MINOR	5	-	-	200	15	-	-	-	-	-	2.5	-	1	-	-	3.5	2	-	-	-	-	-	-	20	-	-	-	-	3	50	-	302			
Based on offense, MVF should NOT be assessed.																																						
JP21-2020-03555	11-22	7/27/2020	6/4/2011 NO SAFETY BELT	-	40	3	1	50	-	75.03	5	-	-	-	2	-	4	4	-	2	-	0.1	4	20	5	-	20	0.6	5.4	30	-	3	-	50	525.13			
Based on offense, MVF should be assessed.																																						
JP21-2020-03519	11-21	7/17/2020	6/17/2011 UNLICENSED	-	40	3	1	116	-	75.0	5	-	-	-	2	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	50	328.9				
Based on offense, MVF should be assessed.																																						



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

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

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

Table with columns for description, receipt numbers, and amounts. Includes rows for 'TOTAL CASH COLLECTED', 'LESS: COST ON DEPOSIT', 'ADD: COST ON DEPOSIT LIQUIDATED', and 'AMOUNT OWED TO COUNTY'.

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Table with columns for DESCRIPTION, AMOUNT, and COMMENT. Includes rows for 'Total Collections for the Month', 'Add: Previous Month's Bond Overtransfer', and 'Add: HCSO Monthly "D" Collections Report'.

PREPARED BY: ADASA TREVINO A.T.

DATE: 9-3-2020

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: ee 9.23.20
DATE: yt 9/30/20

Signature and date 10/2/2020

Signature of Bobby Contreras
JUSTICE OF THE PEACE

9-3-2020
DATE

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

RECEIVED
9/3/20

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

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

HIDALGO COUNTY AUDITOR'S OFFICE

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	\$ 19,226.37	M ✓ x1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-	M ✓
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	37.50	M ✓
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	M ✓
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-	M ✓
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	159.00	M ✓ x1
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	49.00	M ✓ x1
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	212.00	M ✓ x1
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00	M ✓
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50	M ✓
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	332.00	M ✓
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-	M ✓
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-	M ✓
Special Fees				1100-341-10-063-000-0-000	148.80	M ✓
Deferred Disposition		C.C.P. Art. 45.051	\$ 118.80			M ✓
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 30.00			M ✓
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	29.40	M ✓
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	207.33	M ✓
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00	M ✓
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	24.00	M ✓
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	980.00	M ✓
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	42.00	M ✓
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-30-000-035-0-000	1,540.00	M ✓ x1
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-	M ✓
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-	M ✓
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	M ✓
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	M ✓
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	M ✓
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50	M ✓
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00	M ✓
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	M ✓
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00	M ✓
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	8,936.00	M ✓
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00	M ✓ x10
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00	M ✓
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00	M ✓
Indigent Legal Services Fee- JP (\$6)	223	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,338.00	M ✓
State Traffic Fee-Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	510.00	M ✓
State Traffic Fee-Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	2,850.00	M ✓
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	196.00	M ✓
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	264.60	M ✓
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-	M ✓
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-	M ✓
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	98.00	M ✓
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.00	M ✓
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-	M ✓
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	120.00	M ✓
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,230.00	M ✓
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	42.00	M ✓
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-	M ✓
Judicial & Court Personnel Training Fund-Civil (\$5)	223	GC 51.971 (a)		1100-207-20-000-076-0-000	1,115.00	M ✓
ARREST /WARRANT FEES: STATE						
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	770.00	M ✓
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-	M ✓
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	-	M ✓
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	M ✓
ARREST /WARRANT/SERVICE FEES: COUNTY						
Sheriff Fees:						
Constable Fees:		LGC 118.131		1100-342-10-060-001-0-000	15.00	M ✓
Precinct #1				1100-342-10-291-000-0-000	-	M ✓
Precinct #2				1100-342-10-292-000-0-000	655.00	M ✓
Precinct #3				1100-342-10-293-000-0-000	-	M ✓
Precinct #4				1100-342-10-294-000-0-000	-	M ✓
Precinct #5				1100-342-10-295-000-0-000	-	M ✓
District Attorney Fees				1100-341-10-060-007-0-000	200.00	M ✓
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	M ✓
School District Arrest Fee				1100-342-10-060-003-0-000	-	M ✓
Fire Marshal Fee				1100-342-20-060-001-0-000	-	M ✓
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-	M ✓
Due to Others						
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	M ✓
Refund - Overpayments/Due to Others/Restitution				1100-202-00-000-009-0-000	1.10	M ✓ x3a
Failure to Appear- OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-063-019-0-000	36.00	M ✓
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	2,721.60	M ✓
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,670.00	M ✓
Small Claims/Debt Claim Fee/Landlord & Tenant Eviction (Court Filing \$25)		LGC 118.121/118.122	\$ 5,575.00			M ✓
Transcript Fees/Appeal Fee (\$10)		LGC 118.121/118.123 (b)	10.00			M ✓
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	50.00			M ✓
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	35.00			M ✓
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-			M ✓
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	-			M ✓
Probable Cause Tow Hearing Fee (\$20)		LCG 101.141(a)4	-			M ✓
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	M ✓
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	M ✓
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-	M ✓
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-	M ✓
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 50,929.70	

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: ee 9.23.20
DATE: yt 9/30/20

10/2/2020

x1; x2

x3

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

Receipt	Cause #	Date	Offense Date	Charge	Offense Description	CCC	CHS	CMIT	CO	CSFSZ-F	CVCA	DPS-RF	DSC-RF	FA	JCPT	JCTF	LCC	LTF	LTF-RF	SCCC	STFC	STFS	TFC-F	Received Amount		
<u>Based on the offense date, CCC was over assessed.</u>																										
JP21-2020-	CR-2855-																									
03809	03-21	8/5/2020	9/28/2002	ISSUANCE OF BAD CHECK		33	3	0.5	-	-	15	-	-	5	2	4	-	2	-	-	-	-	-	-	65	
JP21-2020-	CR-1528-																									
03808	03-21	8/5/2020	2/5/2003	THEFT OF PROPERTY		43	3	0.5	-	-	15	-	-	5	2	4	-	2	-	-	-	-	-	-	75	
<u>TFC-F was under assessed.</u>																										
JP21-2020-	TR20-1981-				Speeding 10 percent or more																					
03820	J21	8/5/2020	5/19/2020	above posted speed limit		-	-	-	2.77	-	-	5	10	-	-	-	14	-	2	62	2	48	0.23		146	
JP21-2020-	TR20-2426-																									
04054	J21	8/21/2020	7/19/2020	FAIL TO CONTROL SPEED (#)		-	-	-	2.84	-	-	5	10	-	-	-	14	-	2	62	2	48	0.16		146	
<u>Based on offense, CSFSZ-F should NOT be assessed.</u>																										
JP21-2020-	TR20-2436-				Equipment Violation - Tires																					
03997	J21	8/17/2020	7/27/2020	(Tread 2/32)		-	-	-	102	25	-	5	-	-	-	-	14	-	2	62	2	48	3		263	

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

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP21-2020-04189</u> THRU <u>JP21-2020-04603</u>	\$ <u>44,456.76</u> ✓
Sheriff's "D" Report	(Receipt #s) _____ THRU _____	<u>x9-a1</u>
LESS: COST ON DEPOSIT		<u>0.00</u> ✓ x7
ADD: COST ON DEPOSIT LIQUIDATED		<u>0.00</u> ✓ x7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>\$ 44,456.76</u> ✓ x3
Less: Total amount of remittances to County Treasurer (From Part II)		<u>44,456.76</u> ✓ A
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ 0.00</u> ✓ x4-a4
		<u>Z Λ</u>


Part II: REMITTANCES MADE TO THE COUNTY TREASURER


DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 44,456.76	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ 44,456.76	✓ A
		<u>Z Λ</u>

PREPARED BY: Ofelia Ortiz Flores 

DATE: 10/6/2020

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ee 10.19.20  10/21/2020
10/19/20

 JUSTICE OF THE PEACE
DATE: 10/6/2020

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

RECEIVED
10/6/20
HIDALGO COUNTY AUDITOR'S OFFICE

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

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

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	13,006.50	
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	13,189.96	x1
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	62.50	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	132.29	x1
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	43.14	x1
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	176.39	x1
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-	
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-	
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	292.00	
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	60.00	
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-	
Special Fees				1100-341-10-063-000-0-000	30.00	
Deferred Disposition		C.C.P. Art. 45.051	\$ -			
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 30.00			
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	25.88	
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	183.46	
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	20.00	
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,000.00	
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	42.14	
Local Consolidated Court Costs (\$14)		LGC 133.103		1100-227-30-000-035-0-000	1,428.00	x1
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.03		1100-207-20-000-003-0-000	-	
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-	
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-	
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.48	
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	4.79	
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	8,065.89	
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	14.36	x10
Judicial & Court Personnel Training Fund (___\$1, ___\$2)	248	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	1.91	
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.48	
Indigent Legal Services Fee- JP (\$6)	172	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,488.00	
State Traffic Fee-Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	420.00	
State Traffic Fee-Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	2,500.00	
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	172.56	
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	232.97	
Birth Certificate Fee (\$1.80)	-1	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	86.28	
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.00	
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-	
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	100.00	
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,480.00	
Truancy Prevention and Diversion Fund (\$1)	248	C.C.P. Art. 102.015		1100-207-20-000-073-0-000	42.14	
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)	2	GC 51.971 (a)		1100-207-20-000-076-0-000	1,240.00	
ARREST /WARRANT FEES: STATE						
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	685.00	
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-	
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	-	
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY						
Sheriff Fees:						
Constable Fees:						
Precinct #1		LGC 118.131		1100-342-10-060-001-0-000	20.00	
Precinct #2				1100-342-10-291-000-0-000	-	
Precinct #3				1100-342-10-292-000-0-000	2,110.00	
Precinct #4				1100-342-10-293-000-0-000	-	
Precinct #5				1100-342-10-294-000-0-000	-	
District Attorney Fees						
Tax Assessor Fraud Investigators						
School District Arrest Fee						
Fire Marshal Fee						
Code Enforcement Precinct #2						
Due to Others						
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments/Due to Others/Restitution				1100-202-00-000-009-0-000	-	
Failure to Appear- Omni-Base (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-063-019-0-000	30.00	
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	1,959.60	
Justice Fees (Local Fees)						
Small Claims/Debt Claim Fee/Landlord & Tenant Eviction (Court Filing \$25)		LGC 118.121/118.122	\$ 6,200.00	1100-341-10-060-001-0-000	6,275.00	
Transcript Fees/Appeal Fee (\$10)		LGC 118.121/118.123 (b)	-			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	20.00			
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	55.00			
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-			
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee (\$20)		LCG 101.141(a)4	-			
Birth Certificates (\$22 each)						
Death Certificates (\$20 each, each addtl' \$3)						
Preservation of Vital Statistics Fee (\$1 each)						
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					\$ 44,456.76	x1, x2

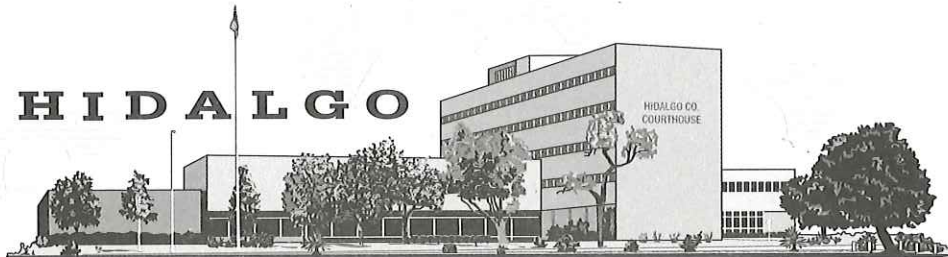
AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ee 10.19.20
10/21/2020
10/19/20

Justice of the Peace Bobby Contreras Schedule of Adjustments For the Month Ended September 30, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	AAf	CCC	CHS	CHSIP	CO	DPS-RF	DSC-RF	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	SCCC	SCOF-RF	SJFC	SJFS	STFC	STFS	TFC-F	TPDC	TPDS	Received Amount
<u>TFC should be assessed.</u>																											
JP21-2020-04203	IBC18-0050-J21	9/1/2020	11/22/2016	Issuance of a Bad Check	-	5.61	0.42	0.14	500	-	-	0.28	0.56	0.56	-	-	-	-	-	0.08	0.77	-	-	-	0.14	0.14	508.7
<u>Alcohol Awareness fee should NOT be assessed. Adjust it to county fine.</u>																											
Minor Possesses																											
Alcoholic Beverage -																											
JP21-2020-04522	TR20-0216-J21	9/28/2020	1/4/2020	Misdemeanor	10	-	-	-	300	5	-	-	-	-	14	-	2	62	-	-	-	-	-	-	-	-	393
<u>TFC-F was under assessed.</u>																											
Speeding 10 percent or more above posted																											
JP21-2020-04511	TR20-0576-J21	9/25/2020	1/30/2020	speed limit	-	-	-	-	2.82	5	10	-	-	-	14	-	2	62	20	-	-	2	48	0.18	-	-	166
JP21-2020-04294	TR20-1093-J21	9/14/2020	3/1/2020	Disregard Stop Sign(##)	-	-	-	-	2.84	5	10	-	-	-	14	-	2	62	-	-	-	2	48	0.16	-	-	146
Speeding 10 percent or more above posted																											
JP21-2020-04277	TR20-2379-J21	9/11/2020	7/21/2020	speed limit	-	-	-	-	2.88	5	10	-	-	-	14	-	2	62	-	-	-	2	48	0.12	-	-	146

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 1, 2020

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

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

Dear Judge Muñoz:

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 Reports* 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 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. SWIGLETERRY
JUDGE, 82ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

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

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

Conclusion:

Collections for the months of July 2020 through September 2020 totaled \$58,725.65, \$72,907.28, and \$125,234.26, 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 1,333 transactions during the months of July 2020 through September 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 the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

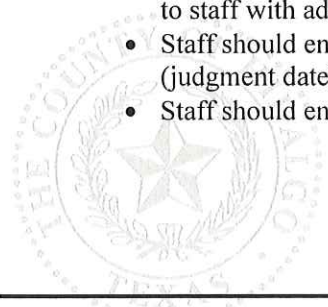
There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires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

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

Recommendation:

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

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



HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

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

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

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

Recommendation:

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

Observation No. 3:

Copies of the January 2015 through 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 Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 4:

We noted that collections for 48 of 64 days for July 2020 through September 2020 were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, collections were not deposited timely due to having limited staff and a heavy workload.

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

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

Recommendation:

Management should ensure that collections are deposited at the bank on a daily basis. A person should be designated to take the deposit to the bank regardless of the workload.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 5:

We noted that the September 2020 *Monthly Report* was submitted to the County Auditor's Office 9 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to staff rotations.

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

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

Recommendation:

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

Observation No. 6:

We noted that four cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time at the Hidalgo County jail in the months of July 2015 (2), January 2020 (1), and February 2020 (1) did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the case. According to the Court Coordinator, the cases were not closed due to staff rotations.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, 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..." The docket should reflect the jail time credit applied to the case.

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

Recommendation:

Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or 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 December 11, 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

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23	1,550.00	1100-207-20-000-000-0-000	\$ 16,303.00
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	275.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	75.00
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)		1100-342-10-060-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)	183.00	1241-341-10-060-001-0-000	183.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017	57.00	1241-341-10-060-000-0-000	57.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173	244.00	1242-341-10-060-000-0-000	244.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)	-	1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)	-	1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072	406.00	1100-341-10-060-003-0-000	406.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. Lic. Exp. Insp. Cert. Exp. Mtr. Reg.)		TRC Sec 548.605, 521.026, 502.407	-	1100-341-10-060-004-0-000	-
Special Fees			466.00	1100-341-10-060-000-0-000	466.00
Deferred Disposition		C.C.P. Art. 45.051	456.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	34.20
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-060-000-0-000	303.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		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	16.00
Scowlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,780.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	50.00
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
Local Consolidated Court Cost (\$14)		LGC 134.103		1100-227-30-000-035-0-000	1,974.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102	11,113.00	1100-207-20-000-015-0-000	11,113.00
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP (\$6)	114	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	684.00
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)	Z	TRC Sec 542.4031		1100-207-20-000-035-0-000	630.00
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	4,041.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	228.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	307.80
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/CC 102.023		1100-207-20-000-059-0-000	114.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/CC		1100-207-20-000-061-0-000	4.10
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	80.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/CC 51.851		1100-207-20-000-070-0-000	1,140.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	50.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/CC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	114	CC 51.971 (a)		1100-207-20-000-076-0-000	570.00
ARREST/WARRANT FEES: STATE					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	850.00
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	25.00
U.T.P.A. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	25.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	11,140.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	20.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments/ Due to Others/ Restitution				1100-207-30-000-004-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-207-30-000-005-0-000	24.00
Delinquent Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	2,394.15
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,050.00
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction Court Filing (\$25)		LGC 118.121/118.122	2,850.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	195.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document (\$1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl' pg)		LGC 118.121	-		
Probable Cause Toy Hearing Fee (\$20)		LGC 101.141 (a)(4)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 58,725.65

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: ea 9/2/2020 yt
DATE: 9/11/2020 9/9/20

Justice of the Peace Jaime Muñoz
 Schedule of Adjustments
 For the Month Ended July 31, 2020

Receipt	Cause #	Date	Offense	Charge	Offense Description	CCC	CHS	CHSJP	CO	DEL	DPS	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	UTFC	WFPREC22	Received Amount	
Based on offense, MVF should be assessed.																											
JP22-2020-03934	CR4639-11-2	7/31/2020	8/28/2011 UNLICENSED)		NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	99.9	5	2	4	4	2	-	4	20	6	20	0.6	5.4	-	-	50	432.9	
JP22-2020-03677	CR5637-12-2	7/9/2020	11/19/2012 UNLICENSED)		NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	5	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	50	393.9	
Based on offense, MVF should NOT be assessed.																											
JP22-2020-03837	CR0532-13-2	7/20/2020	1/14/2012 SAFETY BELT		PASSENGER NOT SECURED BY A SAFETY BELT	40	3	1	50	51.03	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	30	3	-	221.13	

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

RECEIVED
9/1/20

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

HIDALGO COUNTY AUDITOR'S OFFICE

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	\$ 21,579.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	729.30 -744.30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	222.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	68.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	296.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	420.27
Motor Vehicle Adm. Fee (\$10-\$20) (Exemal Fee for Exp. DL; Exp. Bus Cert; Exp. Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	521.46
Deferred Disposition		C.C.P. Art. 45.051	495.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	25.56		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	40.80
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	327.00 -930.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(dx2)		1100-341-10-060-012-0-000	12.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,720.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	54.00
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
Local Consolidated Court Cost (\$14)		LGC 134.103		1100-227-30-000-035-0-000	1,897.76
Expunction Fee		1100-341-10-060-015-0-000		100.00	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1___\$1.50___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (___\$2.5___\$5.0)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	11272.43 +666.43
Compensation Victims Of Crime Fund (___\$3___\$5___\$15___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (___\$1___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP (\$6)	155	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	930.00
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	810.00
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	4,477.77
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	272.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	365.20
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	134.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022AGC		1100-207-20-000-061-0-000	4.00
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(dx2)		1100-207-20-000-066-0-000	60.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,550.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	54.00
Texas Home Visiting Program Contribution (\$5)	155	HSC 191.0048/GC 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	775.00
ARREST /WARRANT FEES: STATE					
D.P.S. (___\$3___\$5___\$35___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	822.78
T.A.B.C. (___\$3___\$5___\$35___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3___\$5___\$35___\$50)				1100-207-20-000-021-0-000	20.00 -3.00
U.T.P.A (___\$3___\$5___\$35___\$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	85.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	15,057.00
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	10.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					-
Due to Others				1100-207-30-000-003-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-010-0-000	1.50
Refund - Overpayments/ Due to Others/ Restitution				1100-202-00-064-019-0-000	18.00
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(dx2)		1100-202-00-000-004-0-000	4,051.11
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-341-10-060-001-0-000	3,935.00
Justice Fees (Local Fees)					
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction Court Filing (\$25)		LGC 118.121/118.122	3,875.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	30.00		
Writing Filing Fee (\$5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document (\$1 1st pg. .25 for each addtl' pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg. .25 for each addtl' pg)		LGC 118.121			
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4			
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 72,907.28

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

COUNTY AUDITOR'S FORM: AD-JP-004 REVISED 01/20

Justice of the Peace Jaime Muñoz
 Schedule of Adjustments
 For the Month Ended August 31, 2020

Receipt Cause #	Date	Offense Description	CCC	CHS	CHS:P	CO	DEL	DEL-RF	DPS	DPS:	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SIFC	SIFS	SO	STF	TPDC	TPDS	UTFC	WFP REC2	Received Amount
Based on offense, MVF should be assessed.																												
JP22-2020-04331	8/31/2020	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	-	-	-	2	4	4	2	-	-	-	-	20	0.6	5.4	5	-	-	-	50	393.9	
JP22-2020-04331	8/31/2020	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	99.9	-	5	-	2	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	50	432.9	
Based on offense, MVF should NOT be assessed.																												
JP22-2020-04181	8/18/2020	NO SAFETY BELT	40	3	1	50	51.03	-	5	-	2	4	4	2	0.1	-	-	-	20	0.6	5.4	30	-	-	3	-	221.13	
JP22-2020-04005	8/5/2020	NO SAFETY BELT	40	3	1	50	60.03	-	5	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	3	-	260.13	
LTF was over assessed.																												
JP22-2020-03949	8/3/2020	Speeding 10 percent or more above posted speed limit	40	3	1	45	-	50.13	-	5	2	4	4	2.27	0.1	-	-	-	20	0.6	5.4	30	1	1	3	-	217.5	
Please enter the disposition date.																												
JP22-2020-03973	8/4/2020	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	70	45.9	-	5	-	-	4	4	2	-	-	-	-	20	0.6	3.4	-	-	-	-	-	198.9	
JP22-2020-04208	8/19/2020	USE OF PORTABLE WIRELESS COMMUNICATION DEVICE FOR ELECTRONIC MESSAGING	40	3	1	99	-	66.33	-	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	30	1	1	3	-	287.43	
JP22-2020-03975	8/4/2020	Passed Stationary Emergency Vehicle	40	3	1	200	-	102.63	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	-	-	1	1	3	-	444.73
JP22-2020-03995	8/5/2020	Import aquatic resource without documentation	-	-	-	16.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211	
JP22-2020-04156	8/14/2020	USE OF VISION REDUCING MATTER ON WINDOWS - GLASS COATING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	
JP22-2020-03956	8/3/2020	No Drivers License - When Unlicensed	-	-	-	65.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148.9	
JP22-2020-04153	8/14/2020	No Drivers License - When Unlicensed	-	-	-	65.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148.9	
JP22-2020-03965	8/3/2020	Speeding	-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196	
JP22-2020-03994	8/5/2020	Speeding 10 percent or more above posted speed limit	-	-	-	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	235	
JP22-2020-03960	8/3/2020	CHANGE LANE WHEN UNSAFE	-	-	-	52.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188.9	
JP22-2020-04284	8/27/2020	Disregard Stop Sign(If)	-	-	-	52.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188.9	
JP22-2020-04285	8/27/2020	No Drivers License - When Unlicensed	-	-	-	65.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148.9	
JP22-2020-04283	8/27/2020	OPERATE OHV WHEN PROHIBITED	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	336	
JP22-2020-03964	8/3/2020	Speeding 10 percent or more above posted speed limit	-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196	
JP22-2020-03988	8/5/2020	Speeding 10 percent or more above posted speed limit	-	-	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	193	
JP22-2020-04293	8/28/2020	No Drivers License - When Unlicensed	-	-	-	65.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148.9	
JP22-2020-04307	8/31/2020	Failure to Maintain Financial Responsibility	-	-	-	175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	258	

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

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2020-04332 THRU JP22-2020-04816 125,234.26 ✓
\$ ~~125,334.18~~

x9-a1

LESS: COST ON DEPOSIT 0.00 ✓ x7

ADD: COST ON DEPOSIT LIQUIDATED 0.00 ✓ x7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ ~~125,334.18~~ ✓ x3

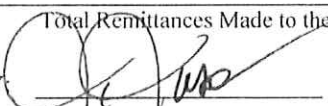
Less: Total amount of remittances to County Treasurer (From Part II) \$ ~~125,334.26~~ ✓ A

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (350.00) ~~(0.08)~~ ✓ x4-a6

Z ^


Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 125,334.26 125,234.26	B1 ✓
Add: Previous Month's Bond Overtransfer Oct 2016	50.00 Ex. B ✓	
Add: HCSO Monthly "D" Collections Report July 2016	300.00 \$0.00 x4-b ✓	
	125,584.26 A ✓	
Total Remittances Made to the County Treasurer	\$ 125,334.26	

PREPARED BY: 

DATE: 10/14/20 **Z ^**

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE 
DATE: ee 10.22.20 *yt* 10/26/2020
10/22/20



DATE: 10-14-20

RECEIVED
10.14.20
HIDALGO COUNTY AUDITOR'S OFFICE

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

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

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

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					64,493.03
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	\$ 64,492.95
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	396.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	262.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	246.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	78.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	324.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	552.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimal Fee for Exp. DL; Exp. Ins; Exp. Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	960.96
Deferred Disposition		C.C.P. Art. 45.051	935.40		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	25.56		
Support of Judiciary Fund (\$6.0)		LGC 133.105		1100-341-10-060-009-0-000	46.80
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	390.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(dx2)		1100-341-10-060-012-0-000	4.00
Scowflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,040.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	73.00
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
Local Consolidated Court Cost (\$14)		LGC 134.103		1100-227-30-000-035-0-000	2,695.76
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,126.43
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP (\$6)	167	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,002.00
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	780.00
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	5,427.77
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	312.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	419.20
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	154.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	5.10
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(dx2)		1100-207-20-000-066-0-000	20.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,670.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	73.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	167	GC 51.971 (a)		1100-207-20-000-076-0-000	835.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1,219.78
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	15.00
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	25.00
Precinct #2				1100-342-10-291-000-0-000	5.00
Precinct #3				1100-342-10-292-000-0-000	17,120.00
Precinct #4				1100-342-10-293-000-0-000	-
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	35.00
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments/ Due to Others/ Restitution				1100-202-00-000-010-0-000	2.00
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(dx2)		1100-202-00-064-019-0-000	6.00
Delinquent Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,914.58
Justice Fees (Local Fees)					
Small Claims/ Debt Claim Fee/ Landlord & Tenant Eviction Court Filing (\$25)		LGC 118.121/118.122	4,175.00	1100-341-10-060-001-0-000	4,345.00
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	120.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a4)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ee 10.22 2020

10/26/2020

10/22/20

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 125,234.18

125,234.26

Z A

Justice of the Peace Jaime Muñoz
 Schedule of Adjustments
 For the Month Ended September 30, 2020

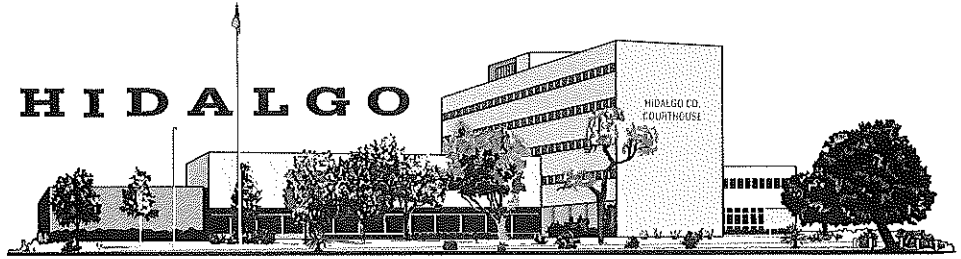
Receipt Cause #	Date	Offense Description	CCC	CHS	CHSIP	CO	CRF	CSFSZ-F	DD-F	DEL	DPS	DPS-RF	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SJFC	SIFS	STFC	STFS	TFC-F	WFRPCC2	Amount
Based on offense, MVF should be assessed.																												
JP22-2020-04356	11-2	9/1/2020	3/16/2011	UNLICENSED	40	3	1	166	-	-	90.9	5	-	2	4	4	-	2	-	-	20	0.6	5.4	-	-	-	50	399.9
Based on offense, county fine and CRF should be split 50% each. In addition, LTF should be assessed.																												
JP22-2020-04717	J22	9/24/2020	5/13/2017	Safety Belt, Child <17, Required to be Secured by in Pass VEH	-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
Based on offense, county fine and CRF should be split 50% each.																												
JP22-2020-04402	J22	9/2/2020	10/2/2018	Safety Belt, Child <17, Required to be Secured by in Pass VEH	-	-	-	50	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	52
Based on Deferred disposition fee, CRF should NOT be assessed. Adjust it to deferred disposition. In addition, enter the disposition date.																												
JP22-2020-04775	J22	9/29/2020	7/9/2020	THAN 4'9" NOT SECURED BY"	-	-	-	12.5	-	12.5	-	-	5	-	-	14	-	2	-	62	-	-	-	2	48	-	-	158
Based on offense, CSFSZ-F should NOT be assessed.																												
JP22-2020-04628	J22	9/17/2020	8/31/2020	Equipment Violation - Tires	-	-	-	41	-	-	-	-	5	-	-	14	-	2	-	62	-	-	2	48	3	-	-	202
Enter the disposition date.																												
JP22-2020-04403	J22	9/2/2020	1/6/2013	SPEEDING (EXCEED PRIMA FACIE LIMIT) - 74 MPH/60 MPH	40	3	1	41.9	-	-	57.6	5	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	249.6
JP22-2020-04343	J22	9/1/2020	5/9/2017	Disregard Stop Sign(#)	40	3	1	52.9	-	-	52.5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	227.5
JP22-2020-04344	J22	9/1/2020	5/9/2017	Responsibility(#)	40	3	1	175	-	-	75.2	-	-	2	4	4	-	2	-	-	-	20	0.6	5.4	-	-	-	343.2
JP22-2020-04346	J22	9/1/2020	5/9/2017	Unlicensed not CDL(#)	40	3	1	65.9	-	-	45.5	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	201.5
JP22-2020-04614	J22	9/16/2020	6/30/2019	above posted speed limit	40	3	1	48	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	221.13
JP22-2020-04802	J22	9/30/2020	9/12/2019	Unlicensed not CDL(#)	40	3	1	65.9	-	-	-	-	-	2	4	4	-	2	-	0.1	-	20	0.6	5.4	-	-	-	135
JP22-2020-04609	J22	9/16/2020	2/15/2020	UNLICENSED MINOR TO DRIVE	-	-	-	100	-	-	-	-	5	-	-	14	-	2	-	62	-	-	-	-	-	-	203	
JP22-2020-04790	J22	9/29/2020	2/28/2020	above posted speed limit	-	-	-	51	-	-	-	-	5	-	-	14	-	2	-	62	-	-	2	48	3	-	207	
JP22-2020-04348	J22	9/1/2020	8/3/2020	Unlicensed not CDL(#)	-	-	-	65.9	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	148.9	
JP22-2020-04803	J22	9/30/2020	8/4/2020	Unlicensed not CDL(#)	-	-	-	65.9	-	-	-	-	-	-	-	14	-	2	-	62	-	-	-	-	-	-	148.9	
JP22-2020-04682	J22	9/21/2020	8/17/2020	above posted speed limit	-	-	-	-	-	-	-	-	4.26	-	-	11.9	-	2	-	52.8	-	-	1.7	40.9	-	-	122.1	
JP22-2020-04522	J22	9/10/2020	8/23/2020	Plate	-	-	-	100	-	-	-	-	5	-	-	14	-	2	-	62	-	-	-	-	-	-	183	
JP22-2020-04601	J22	9/16/2020	8/26/2020	above posted speed limit	-	-	-	54	-	-	-	-	-	-	-	14	-	2	-	62	-	-	2	48	3	-	190	
JP22-2020-04752	J22	9/28/2020	8/29/2020	Unlicensed not CDL(#)	-	-	-	65.9	-	-	-	-	5	-	-	14	-	2	-	62	-	-	-	-	-	-	148.9	

COUNTY



HIDALGO

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



EDINBURG, TEXAS 78539

November 3, 2020

The Honorable Juan "J.J." Peña
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Peña:

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 Reports* 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.
- 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 118TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 384TH D.C.

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

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

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

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

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *Alio's* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, 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 July 2020 through September 2020 totaled \$57,811.40, \$50,506.51, and \$50,461.32, 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 49 of 893 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 (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 list of adjustments for prior months were previously provided. According to the Court Coordinator, she will be working adjustments monthly.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANDIAS
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 375th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 391st D.C.

L. KEHO VASQUEZ
JUDGE, 398th D.C.

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

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

YSMAEL D. FONSECA
JUDGE, 448th D.C.

Observation No. 2:

Copies of the January 2014 through June 2014 and September 2014 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 Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 3:

We noted that 7 cash bonds posted in September 2015 (6) and October 2016 (1) by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Court Coordinator, the bonds have not been forfeited due to issues with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 4:

We noted that 6 of 20 Close-out Reports for the month of August 2020 and 4 of 20 Close-out Reports for the month of September 2020 were submitted to the County Treasurer's Office 2 to 9 days after the bank deposits were made. According to the Court Coordinator, the Close-Out Reports were not submitted timely since the office was on staff rotation and were short staffed.

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.

HIDALGO COUNTY DISTRICT JUDGES

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.

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. 5:

We noted that the July 2020 and September 2020 *Monthly Reports* were both submitted to the County Auditor's Office 4 days, after the fifth day following the end of the month. According to the Court Coordinator, information required to finalize the July 2020 *Monthly Report* was not received from the County Treasurer's Office timely due to Treasurer's Covid-19 staff rotation. The September 2020 *Monthly Report* was not submitted timely due to being short staffed.

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

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

Recommendation:

Management should ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month. In addition, management should contact the County Treasurer's Office to ensure that funds are received timely.

Observation No. 6:

We noted that cases in which the defendants satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail from November 2019 through August 2020 did not have the cash payment and/or jail time credit applied to the case, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases. According to the Court Coordinator, she has not received a Jail "D" Report from Sheriff's Department and was not trained on how to receipt them in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, 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..." The docket should reflect the jail time credit applied to the case.

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

Recommendation:

Management should contact the Information Technology Department and request training on how to properly record jail time credit in *Odyssey*. In addition, management should contact the Sheriff's Office to request that the Jail "D" report is sent to the Justice of the Peace Office on a monthly basis. Furthermore, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or 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.

Observation No. 7:

We noted that 2 of 10 randomly selected receipts issued during the month of August 2020 were not issued to the payor and/or address listed on the check or money orders. According to the Court Coordinator the receipts were not issued to the proper payor since she was not aware that the receipts could be receipted in the name of the payor.

HIDALGO COUNTY DISTRICT JUDGES

The County Auditor's Office requires that all collections (i.e., cash, checks, credit card payments, etc.) received be promptly recorded with the correct payor and address.

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. 8:

We randomly selected 10 of 15 *Scofflaw Release Forms* for the month of August 2020. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 4 of 10 forms, case dispositions did not agree to the disposition entered on the *Scofflaw Release Forms*.
2. For 2 of 10 forms, the official County receipt was not attached to the *Scofflaw Release Form*.
3. For 4 of 10 forms, the *Scofflaw Release Forms* were missing the case disposition/status selection.
4. For 2 of 10 forms, the forms were completely blank. No information was entered on the *Scofflaw Release Forms*.

The Court Coordinator stated that the observations will be brought to the staff's attention.

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 received in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
- c. A copy of the official County receipt must be attached to the *Scofflaw Release Form*.
- d. 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.

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.

Please provide written management responses for the observations noted above by November 13, 2020.

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

Respectfully,



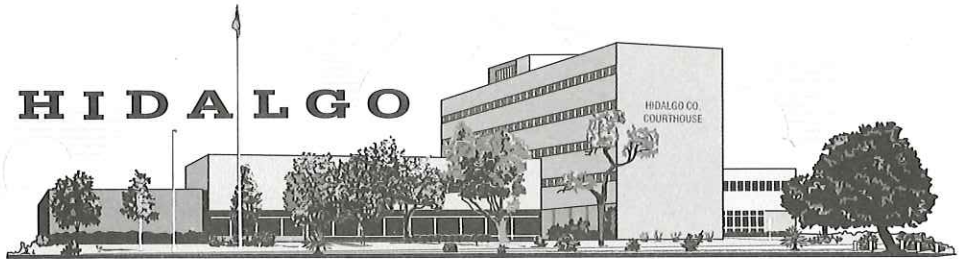
Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 1, 2020

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

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

Dear Judge Espinoza:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the months of 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 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, 82ND D.C. FERNANDO MANCIAS JUDGE, 89TH D.C. J. R. "BOBBY" FLORES JUDGE, 131ST D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 381ST D.C. L. KEHO VASQUEZ JUDGE, 398TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 441ST D.C. YSMAEL D. FONSECA JUDGE, 441ST D.C.

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

Conclusion:

Collections for the months of July 2020 through September 2020 totaled \$75,532.38, \$89,010.62, and \$85,231.62, 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 34 of 1,926 transactions during the months of July 2020 through September 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, they will attempt to check the fines, fees, and court costs prior to issuing receipts.

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

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

Recommendation:

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

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

Observation No. 2:

Copies of the February 2013, September 2013, May 2014, and September 2014 through 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 Justice of the Peace staff, copies of the OCA Reports

HIDALGO COUNTY DISTRICT JUDGES

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

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

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

Recommendation:

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

Observation No. 3:

We noted that a \$400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014. According to staff, they will contact the County Clerk's Office to resolve the issue.

A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. Pursuant to Code of Criminal Procedure §44.16, if the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:

Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 4:

We noted that 5 cash bonds posted September 2015 through March 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According to the Justice of the Peace staff, the bonds have not been forfeited due to complications encountered with *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

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

Observation No. 5:

We noted that a mail log was not utilized during the months of July 2020 through September 2020 to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace distributes payments received through the mail to staff to receipt.

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

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

Recommendation:

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

Observation No. 6:

We noted that three cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time at the Hidalgo County jail in the month of October 2019 (1), January 2020 (1), and June 2020 (1) did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases. According to the Court Coordinator, she has not received the Jail "D" Report from the Sheriff's Department.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, 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..." The docket should reflect the jail time credit applied to the case.

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

Recommendation:

Management should contact the Sheriff's Department to request that the Jail "D" Report is sent to the Justice of the Peace Office on a monthly basis. In addition, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or 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.

Observation No. 7:

We noted that 41 of 601 online credit card transactions during the months of July 2020 through September 2020 were receipted 2 to 44 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the transactions were not receipted timely due to an oversight and staff rotations.

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

HIDALGO COUNTY DISTRICT JUDGES

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

Recommendation:

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

Please provide written management responses to the observations noted above by December 11, 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

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

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

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

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

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP41-2020-06036</u> THRU <u>JP41-2020-06486</u>	\$ <u>73,532.38</u> ✓
		x9-a1
LESS: COST ON DEPOSIT	<u>0.00</u> - x7 ✓	
ADD: COST ON DEPOSIT LIQUIDATED	<u>0.00</u> - x7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	\$ <u>73,532.38</u> x3 ✓	
	<u>74,900.38</u>	
Less: Total amount of remittances to County Treasurer (From Part II)	\$ <u>71,682.35</u> A ✓	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	<u>1,368.00</u> x4-11 ✓	
	<u>z Λ</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>71,682.35</u> <u>73,532.38</u> B1 ✓	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	<u>1068.00</u> Ex. B ✓	
Add: HCSO Monthly "D" Collections Report Oct 2019	<u>300.00</u> x4-b ✓	
Total Remittances Made to County Treasurer	\$ <u>71,682.35</u> <u>74,900.38</u> A ✓	
	<u>z Λ</u>	

PREPARED BY: Alicia Lopez DATE: 8/6/20

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
 APPROVED BY: ea yt 8-6-20
 DATE: 9/8/2020 9/10/20 JUSTICE OF THE PEACE DATE
9/11/2020

x2

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

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 3

Name of Fine, Fee, Court Cost	# Invoiced/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PG 12.23		1200-351-10-067-000-0-000	\$ 22,588.22
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	580.55
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1100-207-20-000-028-0-000	87.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edn. Code § 25.093 (1) (A)		1100-207-20-000-021-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	267.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	88.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	356.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	562.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee For Exp. 01; Exp. Exp. Cost; Exp. Exp. Fee)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-067-000-0-000	461.15
Deferred Disposition		C.C.P. Art. 45.051	391.15		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	70.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	52.30
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	366.24
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scamlaw Fee (\$20)		TRC 502.010(f)		1100-341-10-140-049-0-000	2,140.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	76.00
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-30-000-035-0-000	2,597.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00
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. 415.062		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$.25, ____\$.50)		C.C.P. Art. 102.073(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.062		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,061.04
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.53 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	846.00
State Traffic Fee - Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	840.00
State Traffic Fee- Subtitle C' (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	5,132.45
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	352.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	471.20
Birth Certificate Fee (\$1.80)		HRC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	172.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	6.30
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,410.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	76.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	705.00
ARREST/WARRANT FEES: STATE					
D.P.S. (____\$1, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	1,152.51
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	0.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	90.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	300.00
Precinct #3				1100-342-10-294-000-0-000	6,915.00
Precinct #4				1100-342-10-295-000-0-000	100.00
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-10-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-341-10-060-011-0-000	-
Refund - Overpayments/ Due to Others/ Restitution				1100-341-10-060-013-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-014-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(a)		1100-202-00-000-004-0-000	5,936.42
Justice Fees (Local Fees)					
Small Claims/Debt Claim/Landlord & Tenant Eviction (Court Filing \$25)		LGC 118.121/118.122	3,525.80	1100-341-10-060-001-0-000	3,599.00
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	40.00		-
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	25.00		-
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	9.00		-
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	-		-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)	-		-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HRC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 594.1(b)/CCP 102.004		1100-341-10-060-005-0-000	-

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: ea 9/8/20
DATE: 9/10/20 9/11/2020

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 73,532.38

Justice of the Peace Charlie Espinoza Schedule of Adjustments For the Month Ended July 31, 2020

Receipt	Cause #	Date	Offense Description	Charge Description	CCC	CHS	CHSIP	CO	CONTS	T4	DEL	DEL-RF	DPS	DPS-RF	DPSr	RF	IDRF	LCTF	JSF	LCC	LTF	LTF-	RF	MVF	SCCC	SCOF	SIFC	SIFS	SOI	STF	STFC	STFS	TFC-F	TPDC	TPWS	TPWF	TPWRF	TPW	UTFC	WFPRE	Received Amount			
JP41-2020-06271	E10-05-904	7/15/2020	NO DRIVERS LICENSE Based on offense, MVVF should be assessed.	NO DRIVERS LICENSE (WHEN UNLICENSED)	40	3	1	186			90.9		5				2	4	4		2				20	0.6	5.4													50	389.9			
County fine and TPWF should be split 15% (CO) and 85% (TPWF).																																												
JP41-2020-06407	0080-J41	7/21/2020	NO FISHING LICENSE Based on offense, MVVF should be assessed.	NO FISHING LICENSE (WHEN REQUIRED)	40	3	1	62.5			109.2						2	4	4		2			20	0.6	5.4																473.2		
LTF should be assessed.																																												
JP41-2020-06448	TR18-J41	7/29/2020	Speeding 10 percent or more above posted									26.97																														116.87		
JP41-2020-06450	TR19-2742-J41	7/29/2020	DISREGARD RED LIGHT-TRAFFIC SIGNAL																																							77.9		
TFCF was under assessed.																																												
JP41-2020-06115	TR20-3186-J41	7/6/2020	FAIL TO CONTROL SPEED					2.9						5		10				14		2																				146		
JP41-2020-06209	TR20-3736-J41	7/10/2020	Speeding Over Limit (#)					2.79						5		10				14		2																				146		
Based on offense, STC, STFS, and TFCF should NOT be assessed.																																												
JP41-2020-06294	TR20-4920-J41	7/15/2020	VIOLATE NON-CDL RESTRICTION - STATE					65.9						5						14		2																				201.9		
County fine and TPWF should be split 15% (CO) and 85% (TPWF). In addition, Delinquent was under assessed \$5.77.																																												
JP41-2020-06368	E14-09-412	7/20/2020	NO HUNTING LICENSE		40	3	1	52.45			81.6						2	4	4		2																					378.6		
Delinquent was under assessed \$5.65.																																												
JP41-2020-06045	TR18-4489-J41	7/1/2020	No Drivers License-When Unlicensed not		40	3	1	90.4			46.5						2	4	4		2		0.1																				226	
County fine and TPWF should be split 15% (CO) and 85% (TPWF). In addition, Delinquent was under assessed \$5.77.																																												
JP41-2020-06274	CRNT15-0027-J41	7/15/2020	NO HUNTERS EDUCATION		40	3	1	62.5			101.7						2	4	4		2																						465.7	
Delinquent was under assessed \$5.77.																																												
JP41-2020-06404	TR17-2065-J41	7/21/2020	No Drivers License-When Unlicensed not		40	3	1	90.9			46.5						2	4	4		2		0.1																					226.5
JP41-2020-06420	TR18-10464-J41	7/22/2020	Driving While License Invalid - DL		40	3	1	90.9			46.5						2	4	4		2		0.1																				226.5	
JP41-2020-06421	TR18-10465-J41	7/22/2020	Slower Vehicle Failed to Keep Right		40	3	1	77.9			52.5						2	4	4		2		0.1																				252.5	
JP41-2020-06454	TR18-11743-J41	7/29/2020	No Drivers License-When Unlicensed not		40	3	1	90.9			46.5						5	2	4	4		2		0.1																			226.5	
Delinquent was under assessed \$0.23.																																												
JP41-2020-06098	TR18-15133-J41	7/16/2020	No Drivers License-When Unlicensed not		40	3	1	91.9			54						5	2	4	4		2		0.1																				235

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

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

~~PBC~~
~~PBA~~

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP41-2020-06487</u> THRU <u>JP41-2020-07216</u>	07243	89,010.62	
			\$ 88,290.12	✓
				x9-a1
LESS: COST ON DEPOSIT		0.00	-	x7✓
ADD: COST ON DEPOSIT LIQUIDATED		0.00	-	x7✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	89,010.62	\$ 88,290.12		x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		90,378.62		A✓
		\$ 89,010.62		
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		(1,368.00)		x4-a12
		(720.50)		✓
		<u>Z Λ</u>		

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 89,010.62	B1 ✓
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00	Ex.B ✓
Add: HCSO Monthly "D" Collections Report Oct 2019	300.00	x4-b ✓
	90,378.62	A
Total Remittances Made to County Treasurer	\$ 89,010.62	
	<u>Z Λ</u>	

PREPARED BY: *Alan Ryz*

DATE: 9-8-20

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

CE
JUSTICE OF THE PEACE

9-8-20
DATE

DATE: ee 9.25.20
yt 9/30/20

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

REVISED: 01/20

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

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

City: EDINBURG, TX
Hidalgo County, Texas

RECEIVED
9/30/20
HIDALGO COUNTY AUDITOR'S OFFICE

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:					25,157.96	
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 24,959.99	✓ x1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50	✓
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	140.75	✓
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	✓
School District 50% Fines		Educe. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-	✓
LOCAL COURT COSTS AND FEES:					256.85	✓ x1
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	247.85	✓
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	85.62	✓ x1
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	342.48	✓ x1
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	0.00	✓
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	30.00	✓
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	678.00	✓
Motor Vehicle Adm. Fee (\$10-\$20) (Dismal Fee for Exp. DL, Exp Imp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-	✓
Special Fees					907.06	✓
Deferred Disposition		C.C.P. Art. 45.051	857.06			✓
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	50.00			✓
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	51.37	✓
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	493.84	✓
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	50.00	✓
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-	✓
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,058.91	✓
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	69.62	✓
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-30-000-035-0-000	3,416.32	✓ x1
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-	✓
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	✓
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	✓
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	✓
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	0.00	✓
Juvenile Crime and Delinquency Fund (___\$1, ___\$2)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-	✓
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	✓
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-	✓
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	18,524.16	✓ x10
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-	✓
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-	✓
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-	✓
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,764.00	✓
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	718.39	✓
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	6,401.15	✓
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	342.48	✓
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	450.34	✓
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-	✓
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-	✓
Indigent Defense Representation Fund		LGC 133.107(G) 102.023		1100-207-20-000-059-0-000	160.24	✓
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022(GC)		1100-207-20-000-061-0-000	5.77	✓
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-	✓
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-	✓
Electronic Filing Fee - Civil (\$10)		GC 101.1411(GC 51.851		1100-207-20-000-070-0-000	2,940.00	✓
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	68.62	✓
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	1,465.00	✓
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			1,353.21	✓
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-019-0-000	1,343.21	✓
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-	✓
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	10.00	✓
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	0.00	✓
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			100.00	✓
Sheriff Fees:						
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	-	✓
Precinct #2				1100-342-10-292-000-0-000	300.00	✓
Precinct #3				1100-342-10-293-000-0-000	5.00	✓
Precinct #4				1100-342-10-294-000-0-000	8,249.34	✓
Precinct #5				1100-342-10-295-000-0-000	-	✓
District Attorney Fees						
Tax Assessor Fraud Investigators						
School District Arrest Fee						
Fire Marshal Fee						
Due to Others						
Warrant Fees/Out of County Service Fees DTO. Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	✓
Refund - Overpayments/ Due to Others/ Restitution				1100-202-00-000-013-0-000	8.00	✓ x3-a
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-	✓
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,628.64	✓
Justice Fees (Local Fees)					7,518.00	✓
Small Claims/Debt Claim /Landlord & Tent Eviction (Court Filing \$25)		LGC 118.121/118.122	7,350.00	1100-341-10-060-001-0-000		✓
Transcript Fees (\$10)		LGC 118.121/118.123 (b)				✓
Abstract Fees (\$5)		LGC 118.121/118.123 (e)	95.00			✓
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	65.00			✓
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	6.00			✓
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	2.00			✓
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4				✓
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	✓
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	23.00	✓
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-008-0-000	2.00	✓
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-006-0-000	22.00	✓
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 73,160.70	

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ee 9.25 20

yt 9/30/20

Justice of the Peace Charlie Espinoza
 Schedule of Adjustments
 For the Month Ended August 31, 2020

Receipt Cause #	Date	Offense	CCC	CHS	CHSJP	CO	CSFSZ-F	DEL	DEL-RF	DPS	DPS-RF	DPS-F	DSC-RF	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	OVER	SCCC	SCOF	SCOF-RF	SJFC	SJFS	SOF	STF	STFC	STFS	TFC-F	TPDC	TPDS	UTFC	WARR	WFRP	Received Amount								
Based on offense, CSFSZ-F should NOT be assessed.																																													
06547	3518-J41	8/5/2020	3/3/2020	Equipment Violation - Tires			102	25									14		2			62		20					2	48	3								283						
TFC-F was under assessed.																																													
06785	4219-J41	8/13/2020	5/16/2020	Speeding 10 percent or more above posted speed limit			2.75										14		2		3	62																				149			
06784	3983-J41	8/13/2020	5/23/2020	Dirregard Stop Sign(If)			2.84										14		2			62																				146			
06537	4703-J41	8/4/2020	7/3/2020	Speeding 10 percent or more above posted speed limit			2.88										14		2			62																				146			
06662	5052-J41	8/10/2020	7/14/2020	Speeding 10 percent or more above posted speed limit			2.84										14		2			62																				146			
06996	5408-J41	8/21/2020	8/5/2020	Speeding 10 percent or more above posted speed limit			2.82										14		2			62																				146			
Delinquent was under assessed \$5.72.																																													
07176	10219-J41	8/27/2020	11/14/2017	No Drivers License - When Unlicensed not CDL(If)	40	3	1	90.9									4	4	2		0.1		20																			226.5			
06914	8488-J41	8/19/2020	6/13/2018	Driving While License Invalid - DL	40	3	1	90.9									4	4	2		0.1		20																			226.5			
06915	8487-J41	8/19/2020	6/13/2018	Speeding 10 percent or more above posted speed limit	40	3	1	84.9									4	4	2		0.1		20																			261.6			
Delinquent was over assessed \$0.10.																																													
07165	E10-07-45	6/29/2020	6/29/2020	EXPIRED MOTOR VEHICLE INSPECTION	40	3	1	77.9									4	4	2				20																				322.4		
Delinquent was under assessed \$0.06.																																													
07139	E10-05-863	5/11/2010	5/11/2010	NO SAFETY BELT	26.62	2	0.67										2	2.67	2.67				13.32																					33.26	
Delinquent was under assessed \$0.64.																																													
07069	E15-06-1152	6/15/2015	6/15/2015	NO SAFETY BELT	39.5	2.96	0.99										2	3.95	3.95				19.75																						220

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

Judge: **CHARLIE ESPINOZA** City: **EDINBURG, TX**
Precinct No. **4** Place No. **1** Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP41-2020-07244</u> THRU <u>JP41-2020-07842</u>	\$ <u>85,231.62</u> ✓
LESS: COST ON DEPOSIT	0.00 - x7 ✓	
ADD: COST ON DEPOSIT LIQUIDATED	0.00 - x7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	<u>\$ 85,231.62</u> x3 ✓	
Less: Total amount of remittances to County Treasurer (From Part II)	<u>86,599.62</u> A ✓	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	<u>\$ 82,802.92</u> ✓	
	<u>(1,368.00)</u> x4-a10 ✓	
	<u>2,428.70</u>	
	<u>2 A</u>	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 82,802.92 85,231.62	B1 ✓
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00	Ex. B ✓
Add: HCSO Monthly "D" Collections Report Oct 2019	300.00	x4-b ✓
	86,599.62 A	
Total Remittances Made to County Treasurer	<u>\$ 82,802.92</u>	

PREPARED BY: *Charlie Espinoza*

DATE: 10/5/20

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ee 10.26.20 10/27/2020
yt 10/26/20

CE
JUSTICE OF THE PEACE
DATE: 10-5-20

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

RECEIVED
10.5.20

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

HIDALGO COUNTY AUDITOR'S OFFICE

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 25,655.13	M ✓ x1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	255.00	M ✓
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	50.00	M ✓
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	M ✓
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-	M ✓
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	222.68	M ✓ x1
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	70.23	M ✓ x1
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	296.90	M ✓ x1
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-	M ✓
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	15.00	M ✓
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	672.00	M ✓
Motor Vehicle Adm. Fee (\$10-\$20) (Minimal Fee for Exp. DL; Exp. Exp.Cert; Exp. MV Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-	M ✓
Special Fees				1100-341-10-067-000-0-000	343.00	M ✓
Deferred Disposition		C.C.P. Art. 45.051	243.00			M ✓
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	100.00			M ✓
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	42.74	M ✓
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	454.73 90.00	M ✓
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	-	M ✓
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-	M ✓
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,960.00	M ✓
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	62.23	M ✓
Local Consolidated Court Costs (\$14)		LGC 134.103		1100-227-30-000-035-0-000	3,645.70	M ✓ x1
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00 167.45 26	M ✓
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	M ✓
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	M ✓
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	M ✓
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-	M ✓
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-	M ✓
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	M ✓
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-	M ✓
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19,114.29 960.00	M ✓ x10
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-	M ✓
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-	M ✓
Correctional Management Institute of Texas Fund (\$50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	-	M ✓
Indigent legal Services Fee-JP (\$6)	217	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,302.00	M ✓
State Traffic Fee- Subtitle C (\$30) (prior to Sept. 1, 2019)		TRC Sec 542.4031		1100-207-20-000-035-0-000	660.00	M ✓
State Traffic Fee- Subtitle C (\$50) (Sept. 1, 2019 fwd)		TRC Sec 542.4031		1100-207-20-000-079-0-000	7,100.00	M ✓
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	284.89	M ✓
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	382.62	M ✓
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-	M ✓
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-	M ✓
Indigent Defense Representation Fund		LGC 133.107AGC 102.023		1100-207-20-000-059-0-000	140.45	M ✓
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.60	M ✓
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15	M ✓
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-	M ✓
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,170.00	M ✓
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	62.23	M ✓
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-	M ✓
Judicial & Court Personnel Training Fund-Civil (\$5)	317	GC 51.971 (a)		1100-207-20-000-076-0-000	1,085.00	M ✓
ARREST/WARRANT FEES: STATE						
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,482.04	M ✓
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-	M ✓
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	10.00	M ✓
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	0.00 364.72	M ✓
ARREST/WARRANT/SERVICE FEES: COUNTY						
Sheriff Fees:						
Constable Fees:						
Precinct #1		HIDALGO COUNTY AUDITOR'S OFFICE		1100-342-10-060-001-0-000	35.00	M ✓
Precinct #2		APPROVED BY: ee 10.26.20		1100-342-10-291-000-0-000	100.00	M ✓
Precinct #3		DATE: <u>9/21/2020</u>		1100-342-10-292-000-0-000	600.00	M ✓
Precinct #4				1100-342-10-293-000-0-000	205.00	M ✓
Precinct #5				1100-342-10-294-000-0-000	7,500.00	M ✓
District Attorney Fees				1100-342-10-295-000-0-000	500.00	M ✓
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-	M ✓
School District Arrest Fee				1100-342-10-060-002-0-000	-	M ✓
Fire Marshal Fee				1100-342-10-060-003-0-000	-	M ✓
Due to Others				1100-342-20-060-001-0-000	-	M ✓
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	M ✓
Refund - Overpayments/ Due to Others/ Restitution				1100-202-00-000-013-0-000	22.00	M ✓ x3-a
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-067-019-0-000	-	M ✓
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	3,067.01	M ✓
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,601.00	M ✓
Small Claims/Debt Claim /Landlord & Tent Eviction (Court Filing \$25)		LGC 118.121/118.122	5,425.00			M ✓
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-			M ✓
Abstract Fees (\$5)		LGC 118.121/118.123 (e)	110.00			M ✓
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	55.00			M ✓
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	9.00			M ✓
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	2.00			M ✓
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-			M ✓
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	M ✓
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	52.00	M ✓
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-008-0-000	6.00	M ✓
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-006-0-000	-	M ✓
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 85,231.62	

Justice of the Peace Charlie Espinoza Schedule of Adjustments For the Month Ended September 30, 2020

Receipt	Cause #	Date	Offense Date	Charge Offense Description	CCC	CHS	CHSIP	CO	DEL	DPS	DPS-RF	DSC-RF	IDRF	JCTF	JSF	LCC	LTF	LTF-RF	MVF	SCCC	SCOF	SJFC	SJFS	STF	STFC	STFS	TFC-F	UTFC	WFPR	Received Amount	
JP41-2020-07443	E10-12-895	9/11/2020	12/10/2010	NO DRIVER'S LICENSE (WHEN UNLICENSED)	40	3	1	166	90.9	5	-	-	2	4	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	50	393.9	
Based on offense, MVF should NOT be assessed.																															
JP41-2020-07689	E11-01-622	9/23/2020	1/3/2011	NO SAFETY BELT	40	3	1	50	66.03	5	-	-	2	4	4	4	2	-	0.1	-	20	0.6	5.4	30	-	-	3	50	285.13		
LTF should be assessed.																															
JP41-2020-07779	J41	9/29/2020	9/25/2018	Issuance of a Bad Check	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	
TFC-F was under assessed.																															
JP41-2020-07321	J41	9/9/2020	8/2/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.8	-	5	10	-	-	-	-	14	-	2	-	62	-	-	-	2	48	0.2	-	-	-	146	
JP41-2020-07293	J41	9/4/2020	8/3/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.85	-	5	10	-	-	-	-	14	-	2	-	62	-	-	-	2	48	0.15	-	-	-	146	
JP41-2020-07297	J41	9/4/2020	8/18/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.83	-	5	10	-	-	-	-	14	-	2	-	62	-	-	-	2	48	0.17	-	-	-	146	
JP41-2020-07746	J41	9/28/2020	9/6/2020	Speeding 10 percent or more above posted speed limit	-	-	-	2.81	-	5	10	-	-	-	-	14	-	2	-	62	-	-	-	2	48	0.19	-	-	-	146	

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 1, 2020

The Honorable Jason Peña
Hidalgo County Justice of the Peace Pct. 5, Pl. 1
P.O. Box 238
Elsa, Texas 78543

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

Dear Judge Peña:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the months of 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 generated from *Odyssey* for the months of July 2020 through September 2020. The collections report have not been submitted to the County Auditor's Office. 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:

- 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.
- 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.
- 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 89TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

RENÉE R. BETANCOURT
JUDGE, 449TH D.C.

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

Conclusion:

Collections for the months of July 2020 and September 2020 totaled \$5,021.63, \$9,679.63, and \$12,706.29, 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:

The July 2020 through September 2020 *Monthly Reports* have not been submitted to the County Auditor's Office. In addition, the March 2020 through June 2020 *Monthly Reports* have not been submitted to the County Auditor's Office. According to the new Court Coordinator, the *Monthly Reports* will be prepared and submitted to the County Auditor's Office as soon as possible.

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. In addition, the monthly reports are needed to ensure that collections are properly reported to the State of Texas.

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

Recommendation:

Management should ensure the *Monthly Reports* are submitted to the County Auditor's Office within five days after the last day of each month. An employee should be made responsible for preparing the *Monthly Report* and ensuring that the report is submitted to the County Auditor's Office timely. All pending *Monthly Reports* should be submitted to the County Auditor's office as soon as possible.

Observation No. 2:

We noted that the collections for the months of March 2020 (\$3,568.26), May 2020 (\$4,776.70), June 2020 (\$5,952.76), and July 2020 (\$1,911.50) that had not been deposited were deposited the last week of August 2020 and the beginning of September 2020. All the collections for the months of March, May, June, and July have been deposited.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than \$100.00. In addition, Local Government Code §113.022 (b) states, "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."

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

Recommendation:

Management should ensure that collections are deposited at the bank on a daily basis. Management should coordinate with the Constable Precinct 5 Office to request their assistance in depositing collections on a daily basis.

Observation No. 3:

We noted that 27 of 44 online credit card transactions for July 2020 through September 2020 were receipted 2 to 12 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted in a timely manner due to an oversight.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Recommendation:

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

Observation No. 4:

We noted that cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail from October 2019 through July 2020 did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases. According to the Court Coordinator she has not received the Jail "D" Report from the Sheriff's Department and was not trained on how to receipt them in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, 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..." The docket should reflect the jail time credit applied to the case.

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

Recommendation:

Management should contact the Information Technology Department and request training on how to properly record jail time credit in *Odyssey*. In addition, management should contact the Sheriff's Department to request that the Jail "D" Report is sent to the Justice of the Peace Office on a monthly basis. Furthermore, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or 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.

Observation No. 5:

We noted that 14 of 16 Close-out Reports for the month of September 2020 were submitted to the County Treasurer's Office 8 to 42 days after the bank deposits were made. According to the Court Coordinator, the Close-Out Reports were not submitted timely due to an oversight.

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.

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.

HIDALGO COUNTY DISTRICT JUDGES

Please provide written management responses for the observations noted above by December 11, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 278TH D.C.

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

HOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

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

COUNTY of HIDALGO

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

PHONE: (956) 318-2511

FAX: (956) 318-2577

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



EDINBURG, TEXAS 78539

December 1, 2020

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

Re: *Fee Monthly Report* for July 2020 through September 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for the months of July 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.

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

Conclusion:

Collections for the months of July 2020 through September 2020 totaled \$504,991.52, \$479,926.43, and \$483,032.77, respectively. Based on the review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observation below.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO RANCIAS
JUDGE, 89TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

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

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 30 of 64 Close-out Reports submitted to the County Treasurer's Office for the months of July 2020 through September 2020 were submitted 6 to 11 days after the bank deposit was made. According to staff, the Close-out Reports were not submitted to the County Treasurer's Office timely since they were missing the County Official's signature.

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. Once 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 on a daily basis. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

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

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 or on the day the bank validated deposit slip is received.

Please provide a management response for the observation noted above by December 11, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

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



HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 1, 2020

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

Re: *Civil and Probate Court Cost Monthly Reports* for July 2020 through September 2020

Dear Mr. Guajardo:

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

Scope:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BINGLETERRY
JUDGE, 72ND D.C.

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 333RD D.C.

NOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 400TH D.C.

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

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

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

Conclusion:

Collections for the months of July 2020 through September 2020 totaled \$137,181.03, \$133,490.21, and \$133,530.77, respectively. Based on the review, we concluded that 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 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 34 of 66 Close-out Reports submitted to the County Treasurer's Office for the months of July 2020 through September 2020 were submitted 6 to 41 days after the bank deposit was made. According to staff, the Close-out Reports were not submitted to the County Treasurer's Office timely since they were missing the County Official's signature.

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. Once 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 on a daily basis. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

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

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 or on the day the bank validated deposit slip is received.

Please provide written management responses for the observation noted above by December 11, 2020.

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

Respectfully,



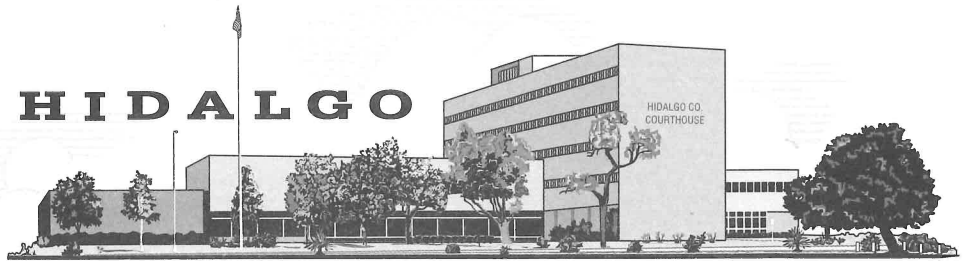
Maria Arcilia Duran, CPA
Hidalgo County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 12, 2020

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

Re: *Monthly Fees Reports* for April 2020 through September 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of April 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 Fees Report* for the months of April 2020 through 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 five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the *Monthly Fees Report* agreed to *Odyssey's* Receipt Journal Report for civil and criminal collections. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

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

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

Conclusion:

Collections for the months of April 2020 through September 2020 totaled \$340,792.82, \$424,809.29, \$418,721.67, \$383,760.94, \$404,026.80, and \$349,855.92, respectively. Based on the review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported. However, we noted that the system for internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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

Observation No.1:

We noted that a check received in the month of September 2020 from the Texas Comptroller of Public Accounts in the amount of \$7,375.52 has not yet been receipted into Odyssey and recognized as revenue. According to staff, the check has not been receipted since Odyssey is alerting them of an error and not allowing staff to issue a system generated receipt. The check was remitted to the Treasurer's Office for deposit and a work ticket has been submitted to Tyler Technologies, IT support for Odyssey, to remedy the error as soon as possible.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts.

Failure to ensure that collections are promptly recorded and controlled using pre-numbered official County receipts may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts. In addition, management should continue to follow up on the work ticket submitted to Tyler Technologies to resolve the system error as soon as possible.

Please provide a written management response to the observation noted above by November 27, 2020.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

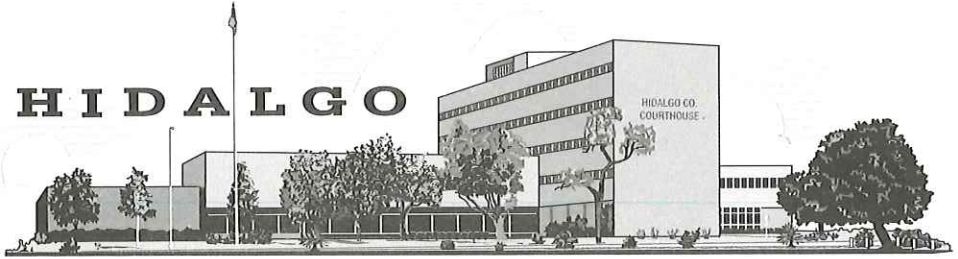
L. KENO VASQUEZ
JUDGE, 388th D.C.

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

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

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

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

December 16, 2020

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

Re: Hidalgo County Tax Collected Reports for October 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 October 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 October 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

- 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 month of October 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 October 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 \$14,263,319.52. 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*, as follows:

- Deposits were short a total of \$2,007.71. 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 \$84.77 at the Edinburg Substation.
 - Check shortage in the amount of \$1,749.82 at the Edinburg Substation.
 - In-house credit card collections in the amount of \$150.00.
- Deposits were over a total of \$86.46. The overage was deposited and recorded in the Cashier Over/Short balance sheet account. Some of the significant overages are as follows:
 - Cash overage in the amount of \$20.00 at the Pharr Substation.
 - Cash overage in the amount of \$20.00 at the Edinburg Substation.

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.

HIDALGO COUNTY DISTRICT JUDGES

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:

- o Transfer overages to the County Treasurer's miscellaneous revenue;
- o Replenish shortages or request indemnification from Commissioners Court pursuant to Local Government Code §157.903;
- o 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
- o Immediately report shortages to the County Auditor's Office and the Sheriff's Office, regardless of the amount, if criminal conduct is suspected.

Observation No. 2:

We noted that for 3 days in the month of October 2020, collections were transferred to the County Treasurer's Office 6 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 December 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

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



EDINBURG, TEXAS 78539

December 1, 2020

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

Re: Texas Parks and Wildlife Financial Statements for August 2020 and September 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the months ended August 31, 2020 and September 30, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

MARLA CUELLAR
JUDGE, 273rd D.C.

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

NOE GONZALEZ
JUDGE, 373rd D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 387th D.C.

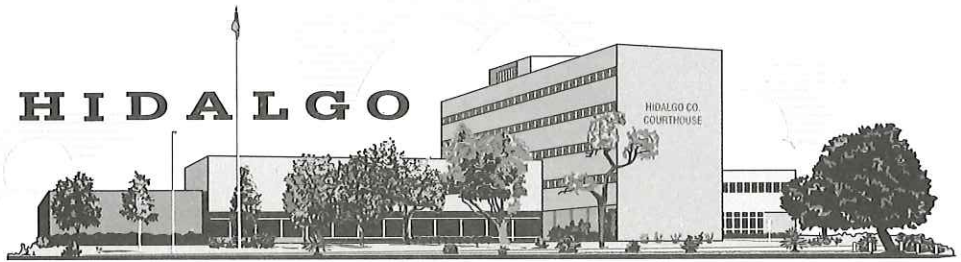
L. KENO VASQUEZ
JUDGE, 388th D.C.

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

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

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

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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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

January 6, 2021

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

Re: Special Inventory Financial Statements for January 31, 2020 through August 31, 2020

Dear Mr. Villarreal:

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

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

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

Observation No. 1:

As of August 31, 2020, the "Pending Accts" balance sheet account had a balance of \$15,397.07. This balance is comprised of escrow payments received from businesses that did not have an account set up with the Hidalgo County Appraisal District at the time of payment. The balance consisted of the following:

- "2016 Pending Temps" in the amount of \$6.88;
- "2017 Pending Temps" in the amount of \$644.75;
- "2018 Pending Temps" in the amount of \$6,068.26;
- "2019 Pending Temps" in the amount of \$1,525.18; and
- "2020 Pending Temps" in the amount of \$7,152.00.

According to staff, the department is working with the Hidalgo County Appraisal District on clearing these account balances.

We recommend that the Tax Office continue to work with the Hidalgo County Appraisal District to properly apply the funds.

HIDALGO COUNTY DISTRICT JUDGES

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

FERRIANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYHA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Observation No. 2:

As of August 31, 2020, the "Shorts/Overs" balance sheet account had a credit balance of \$162.11. The balance consists of cashier overages and shortages dating from June 2014 through August 31, 2020. Overages are not remitted to the County Treasurer's Office. Instead, the funds are used to replenish collection shortages.

We recommend that the overage be transferred to the County Treasurer's miscellaneous revenue account.

Please provide a written management response for the observations noted above by January 15, 2021.

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

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

FERNANDO MANCIAS
JUDGE, 89TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

MARLA CUELLAR
JUDGE, 274TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

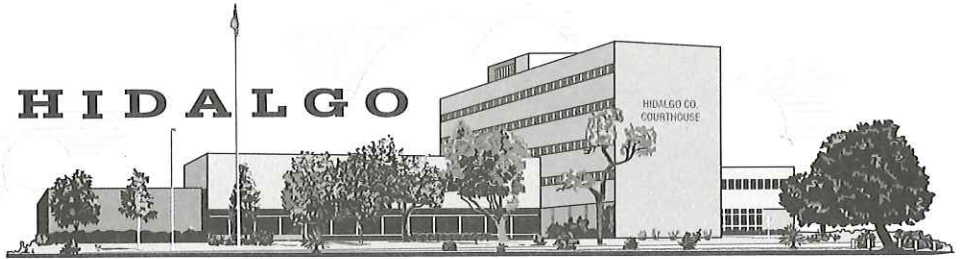
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

December 16, 2020

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

Re: Jury Script Financial Statements for June 2020 through October 2020

Dear Ms. Leo:

We conducted a limited scope review of the Jury Script financial statements for the months ended June 30, 2020 through October 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Laura Hinojosa, Hidalgo County District Clerk

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
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OVERSEER

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JUDGE, 398TH D.C.

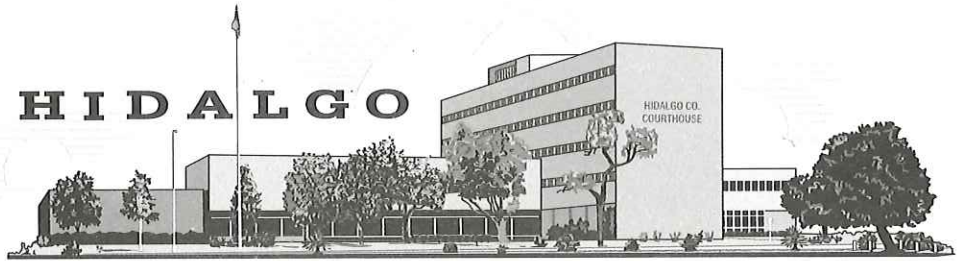
ISRAEL RAMON, JR.
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RENEE R. BETANCOURT
JUDGE, 448TH D.C.

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

December 16, 2020

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

Re: Fee Financial Statements for May 2020

Dear Ms. Hinojosa:

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

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

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

Observation No. 1:

As of May 31, 2020, the "Accounts Receivable" balance sheet account had a balance of \$4,798.00. The balance consisted of the following:

- "Cash shortages" in the amount of \$241.00 dating from March 31, 2014 through June 30, 2019;
- "Credit card disputes" in the amount of \$150.00 from June 18, 2013;
- "NSF checks" in the amount of \$4,137.00 from February 18, 2010 through February 21, 2020; and
- "Over disbursements" in the amount of \$270.00 from August 30, 2012 and October 18, 2012.

We recommend that the District Clerk's Office make attempts to collect. If collection efforts have been exhausted, management should request indemnification from Commissioners Court for the \$4,798.00.

Observation No. 2:

As of May 31, 2020, the "Due to Other Governments" balance sheet account had a balance of \$23,957.79. The amount consisted of \$2,879.79 due to the Secretary of State from December 11, 2003 through November 21, 2019 and \$21,078.00 due to Texas Department State Health Services from August 5, 2005 through May 27, 2020. According to the District Clerk's Accountant, the funds have not been paid because staff works on distributing the funds when time permits. In addition, staff needs to research the older cases to ensure that the funds are properly disbursed.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 388TH D.C.

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JUDGE, 388TH D.C.

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

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

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

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

Observation No. 3:

As of May 31, 2020, the "Due to Others" balance sheet account had a balance of \$390,598.25. The balance consisted of the following:

- "Attorney Ad-Litem" in the amount of \$9,397.95 dating from February 28, 2006 through August 31, 2017. Research on these cases was conducted by the County Auditor's Office and the findings have been previously provided.
- "Court ordered social study" in the amount of \$200.00 from July 16, 2003;
- "Crime Stoppers-Weslaco" in the amount of \$2.52 as of May 31, 2020;
- "Overpayments" in the amount of \$370,298.41 dating from May 27, 2003 through May 28, 2020; and
- "Void checks over 90 days" in the amount of \$10,699.37 dating from February 25, 2016 through February 14, 2020.

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

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

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor



HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 83RD D.C.

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JUDGE, 139TH D.C.

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 6, 2020

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

Re: Special Registry Financial Statements for March 2020 and April 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the Special Registry financial statements for the months ending March 31, 2020 and April 30, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

Observation No. 1:

As of April 30, 2020, the "Accounts Receivable" balance sheet account had a balance of \$2.64. The balance consisted of the following:

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

According to the District Clerk's Office, they will request indemnification from Commissioners Court in the near future.

Observation No. 2:

As of April 30, 2020, the "Held in Trust" balance sheet account had a balance of \$15,198,454.43 dated as far back as 1980. The balance consisted of the following:

- "Bank-Hit Pend. Judgement" in the amount of \$23,543.80;
- "Held in Trust-Other" in the amount of \$6,354,487.38;
- "Other Held in Trust (CS)" in the amount of \$30,592.13;
- "Bank-Hit Pend Judgement (CS) in the amount of \$68,700.29; and
- "2003 Bank-Hit Pend. Judgement -Other" in the amount of \$8,721,130.83.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 55TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 298TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 368TH D.C.

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

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

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

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

We noted that \$392,272.63 of \$6,354,487.38 in "Held in Trust-Other" were excess proceeds related to tax sales dated as far back as 2000 (possibly older). According to the District Clerk's staff, they are working on distributing the excess proceeds.

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

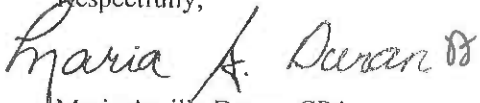
Pursuant to Tax Code §34.03 (a)(2), the District Clerk must keep the excess proceeds related to a tax sale paid into court as provided by Section §34.02(d) for a period of two years after the date of the sale unless otherwise ordered by the court.

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

We recommend that staff conduct research to determine if a court order exists or is needed to pay the funds to whom they are owed. In addition, the District Clerk's Office should continue doing research to properly distribute excess proceeds.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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OVERSEER

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