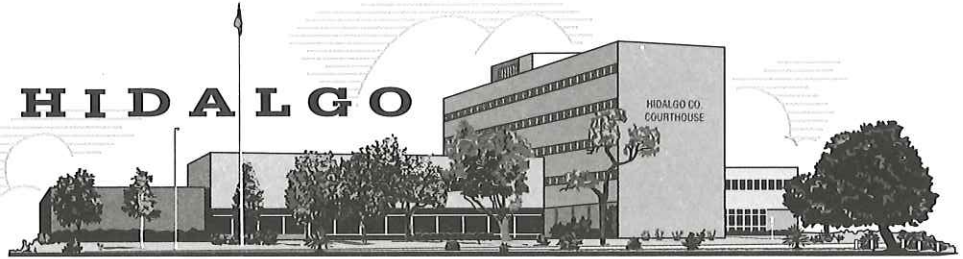


# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 25, 2021

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 Honorable Celestino Avila, Constable Precinct No. 1	Monthly Fees Report for January 2021
The Honorable Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for December 2020 through February 2021
The Honorable Lazaro Gallardo, Constable Precinct No. 3	Monthly Fees Report for October 2020 through February 2021
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Monthly Fees Report for December 2020 through February 2021
Mr. T.J. Arredondo, Director Planning Department	Monthly Fees Report for August 2020 through December 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	February 2021 DTA Payment Request Report No. 2021-46
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	Hot Checks Financial Statements for July 2020 through January 2021
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	HIDTA Financial Statements for September 2020 through January 2021
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	Hot Checks Processing Fees Report for October 2020 through December 2020
The Hon. Lita Leo, Hidalgo County Treasurer	Cash Count Report No. 2020-72
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	Forensic Center Monthly Fees Report for December 2020 through March 2021
Mr. Jeff Underwood, City Manager City of Alton	City of Alton TIRZ No. 1 – Report No. 2021-33
The Hon. Everardo Villarreal, Commissioner Precinct No. 3	Sanitation Program Monthly Fee Report for December through February 2021
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	H.B. 65 Financial Statements for September 2020 through December 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	March 2021 DTA Payment Request Report No. 2021-47
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	McAllen TIRZ No. 2 Report No. 2018-34, 2019-36, and 2020-40
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	McAllen TIRZ No. 2 Report No. 2018-34, 2019-36, and 2020-40

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.   
 FERNANDO MANCIAS JUDGE, 99<sup>TH</sup> D.C.   
 J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.   
 ROSE GUERRA REYNA JUDGE, 209<sup>TH</sup> D.C.   
 MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.   
 MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.   
 NOE GONZALEZ JUDGE, 379<sup>TH</sup> D.C. OVERSEER   
 LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.   
 L. KEHO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.   
 ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.   
 RENEE R. BETHANCOURT JUDGE, 449<sup>TH</sup> D.C.   
 JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.

The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Special Inventory Financial Statements for September 2020 through December 2020
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for January 2021 and February 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for November 2020 and December 2020
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Registry Financial Statements for November 2020 through December 2020
The Hon. Lita Leo, Hidalgo County Treasurer	Jury Script Financial Statements for November 2020 and December 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Fee Financial Statements for June 2020 through December 2020
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Special Registry Financial Statements for May 2020 through December 2020
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for February 2021
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for March 2021

Respectfully,

Maria Arcilia Duran, CPA  
 Hidalgo County Auditor

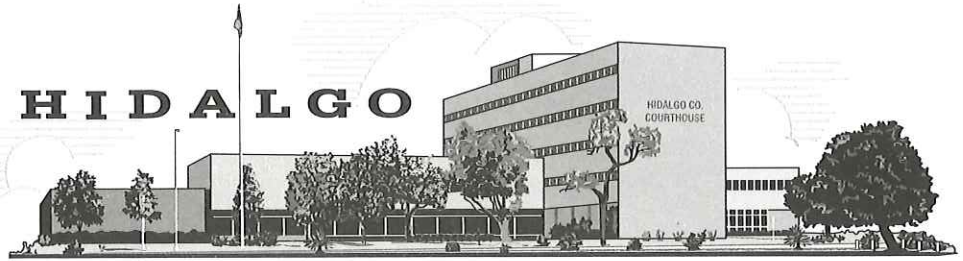
Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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

March 30, 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 January 2021

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of January 2021 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

**Conclusion:**

Collections for the month of January 2021 totaled \$400.00, 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 month of January 2021. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

**Methodology:**

In conducting the review, the following procedures were performed:

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

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SNOLETERRY JUDGE, 82<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 83<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 440<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 484<sup>TH</sup> D.C.

The Honorable Celestino Avila  
March 30, 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 Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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

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

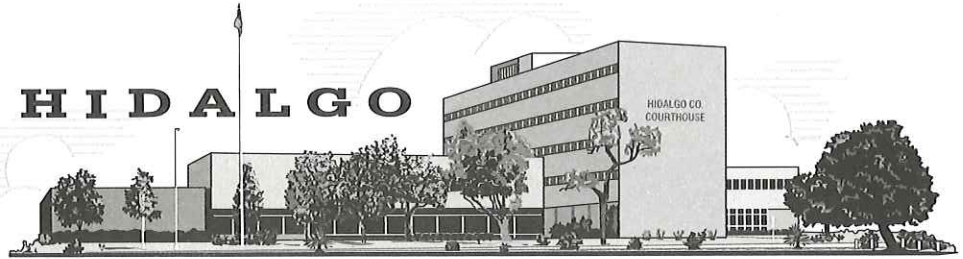
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 30, 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 December 2020 through February 2021

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 December 2020, January 2021, and February 2021 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 December 2020, January 2021, and February 2021 totaled \$8,494.00, \$20,182.00, and \$19,240.00, 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 December 2020, January 2021, and February 2021. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### Methodology:

In conducting the review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

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

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator



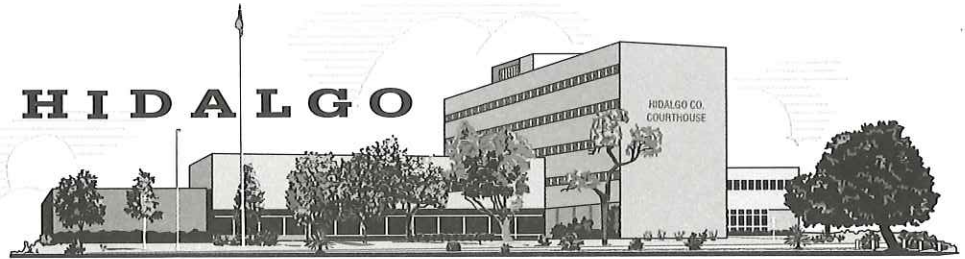
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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 62 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 63 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 138 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 450 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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Edinburg, Texas 78539-6243  
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EDINBURG, TEXAS 78539

April 5, 2021

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

Re: *Monthly Fees Report* October 2020 through February 2021

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 through February 2021 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, November 2020, December 2020, January 2021, and February 2021 totaled \$5,150.00, \$1,550.00, \$8,850.00, \$37,646.00, and \$2,100.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

### **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 through February 2021. 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."

### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 200<sup>TH</sup> D.C.

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

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

Honorable Lazaro Gallardo  
April 5, 2021  
Page 2 of 2

- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the *Monthly Fees Report* were properly completed.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosure

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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JUDGE, 139<sup>TH</sup> D.C.

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

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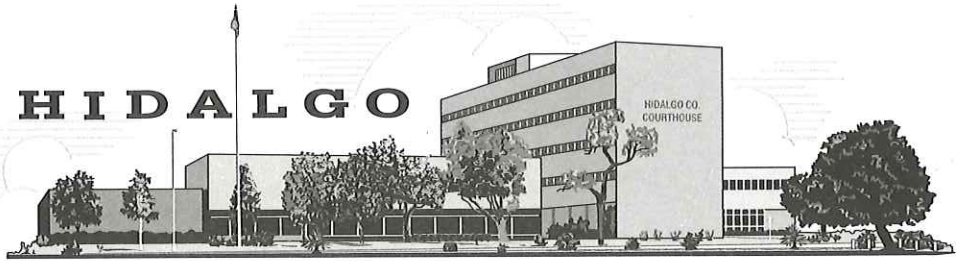
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JUDGE, 448<sup>TH</sup> D.C.

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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April 1, 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 December 2020 through February 2021

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 December 2020 through February 2021 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 December 2020, January 2021, and February 2021 totaled \$16,566.00, \$1,900.00, and \$7,366.00, 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 December 2020 through February 2021. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### **Methodology:**

In conducting the review, the following procedures were performed:

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

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SWOLETERRY  
JUDGE, 82<sup>nd</sup> D.C.

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

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

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

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

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 484<sup>th</sup> D.C.

Honorable Atanacio Gaitan, Jr.  
April 1, 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.

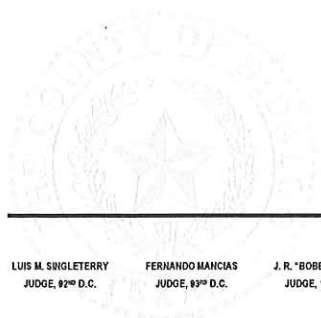
If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

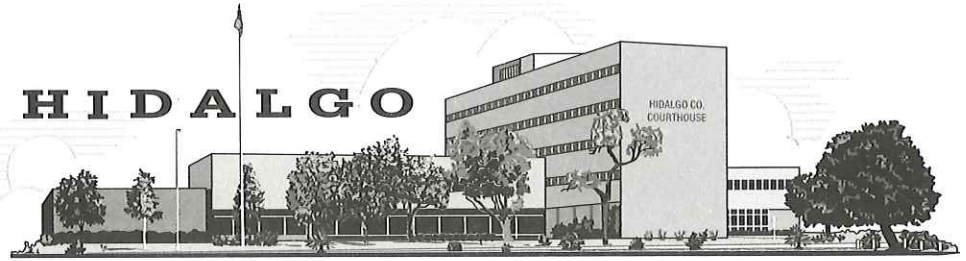


**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 83 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 208 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 448 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 16, 2021

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

Re: *Monthly Fees Report* for August 2020 through December 2020

Dear Mr. Arredondo:

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

### Conclusion:

Collections for the month of August 2020, September 2020, October 2020, November 2020, and December 2020 were \$77,961.66, \$34,125.00, \$179,692.64, \$68,378.76, and \$435,096.87, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

### Scope:

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

### Methodology:

In conducting the review, the following procedures were performed:

- Verified that the *Monthly Fees Report* and supporting documentation was submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Monthly Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.

### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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JUDGE, 204<sup>th</sup> D.C.

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

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

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

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

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JUDGE, 449<sup>th</sup> D.C.

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>th</sup> D.C.

- Reviewed the *Revenue Detail Report by Account* generated from *Alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts and the *Monthly Fees Report* were properly completed.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

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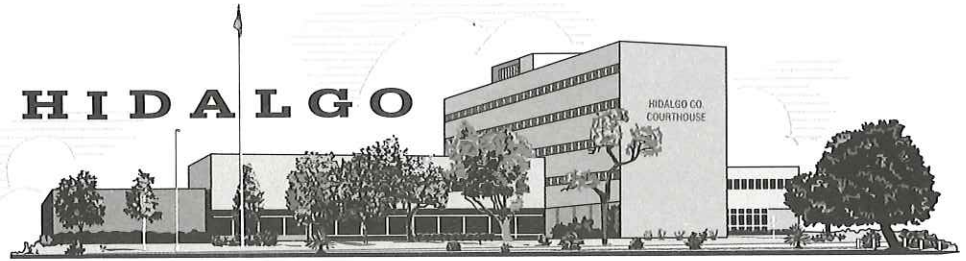
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# COUNTY of HIDALGO



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April 5, 2021

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

Re: February 2021 DTA Payment Request Report No. 2021-46

Dear Mr. Villarreal:

We completed a limited scope review of the February 2021 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 February 2021 DTA payment request in the amount of \$123,254.06 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 February 28, 2021. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2021."
- 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

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JUDGE, 448<sup>TH</sup> D.C.

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2021."
- Although DTA fees for 216 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 (210 tax accounts) and small amounts collected (6 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of \$0.02.
- The total amount of DTA fees collected on the "Hidalgo County Tax Office Collection Reports" 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  
Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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### Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2019	L60500000019100	0.51	0.12	0.63	0.1
2	1	2019	D680000027000700	0.50	0.13	0.63	0.1
3	1	2019	A022500001002400	0.03	0	0.03	0.01
4	1	2018	M594300000000400	257.09	68.13	325.22	45.89
5	1	2018	P537000000001700	158.15	42.83	200.98	28.47
6	1	2018	S100000021000300	126.88	34.36	161.24	22.84
7	1	2018	C904501000002600	96.61	25.04	121.65	17.1
8	1	2018	T520000002000400	70.6	20.76	91.36	13.13
9	1	2018	W380000771000080	34.79	9.62	44.41	6.31
10	1	2018	C733000002000100	11.64	3.36	15.00	2.15
11	1	2018	M594300000000400	-257.09	-68.13	-325.22	-45.89
12	1	2017	B496503000028900	349.17	107.95	457.12	61.8
13	1	2017	S606500000000300	103.26	36.74	140	19.51
14	1	2017	S244000000005400	103.15	36.09	139.24	19.34
15	1	2017	S100000021000300	38.56	15.07	53.63	7.64
16	1	2017	A554002000002500	31.85	12.44	44.29	6.3
17	1	2017	V025000000004300	31.66	11.82	43.48	6.13
18	1	2017	J570000008001410	31.93	10.81	42.74	5.89
19	1	2017	J570000008001410	14.45	4.89	19.34	2.67
20	1	2017	S510000003000500	5.04	1.57	6.61	0.89
21	1	2017	S498099000000204	0.69	0.34	1.03	0.16
22	1	2016	A173002000007100	280	107.8	387.8	51.24
23	1	2016	R297701000006100	283.48	106.31	389.79	50.6
24	1	2016	O300004002001200	55.55	20.65	76.2	9.83
25	1	2016	S728002000001800	33.11	12.3	45.41	5.86
26	1	2016	M578500000002000	25.41	12.38	37.79	5.33
27	1	2016	M583000000003600	22.65	9.46	32.11	4.35
28	1	2016	D060001000001300	15.39	6.61	22	3
29	1	2016	P190000000004500	10.41	4.89	15.30	2.14
30	1	2016	C470000013001000	7.61	3.81	11.42	1.63
31	1	2015	C982501000002100	115.37	57.48	172.85	22.84
32	1	2015	O757000000000100	48.19	26.19	74.38	10.19
33	1	2015	E540000065001000	47.61	26.14	73.75	10.14
34	1	2015	E170003000003600	27.87	14.32	42.19	5.68
35	1	2015	A200000000003400	26.89	12.85	39.74	5.13
36	1	2015	G756500000037500	26.26	12.64	38.9	5
37	1	2015	W230000058000700	9.04	4.35	13.39	1.72
38	1	2015	T610000001000200	6.86	3.53	10.39	1.4
39	1	2015	T610000001000200	6.87	3.54	10.41	1.4
40	1	2015	G880000007001200	7.55	3.47	11.02	1.36
41	1	2015	P811503000008100	3.03	1.46	4.49	0.58
42	1	2015	C112002000008300	0.14	0.1	0.24	0.03
43	1	2014	W520001004000100	365.39	206.44	571.83	70.16
44	1	2014	B190015000001300	172.07	102.82	274.89	35.88
45	1	2014	C982501000002100	145.88	90.21	236.09	31.51
46	1	2014	G880000007001200	147.2	85.13	232.33	29.14
47	1	2014	C740000003002600	99.75	68.48	168.23	23.49
48	1	2014	L054000000004900	94.49	61.03	155.52	21.26
49	1	2014	C470000005002500	58.3	34.69	92.99	11.98
50	1	2014	G880000007001200	48.16	27.86	76.02	9.54
51	1	2014	L255001006001600	42.87	23.66	66.53	7.98

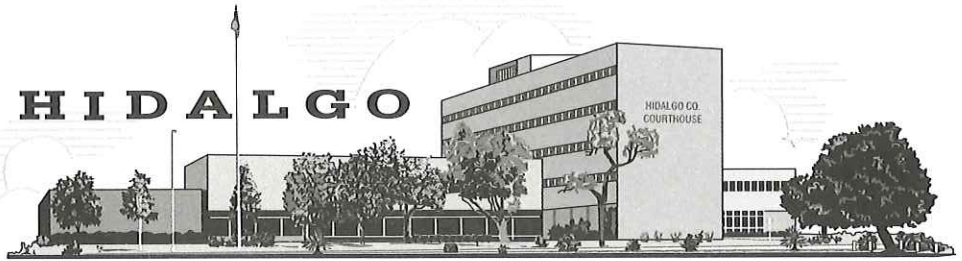
52	1	2014	S240000000009215	29.23	21.96	51.19	7.37
53	1	2014	C470000013001100	17.54	13	30.54	4.39
54	1	2014	C161802000001500	15.99	10.23	26.22	3.57
55	1	2014	M184001000000800	16.79	9.93	26.72	3.42
56	1	2014	C443503000011000	8.65	6.04	14.69	2.06
57	1	2014	S265001000004100	8.5	5.39	13.89	1.89
58	1	2014	S365000003001300	5.96	3.83	9.79	1.34
59	1	2014	B190031000003400	3.32	2.01	5.33	0.7
60	1	2014	B190031000003400	-3.32	-2.01	-5.33	-0.7
61	1	2013	B190023000000200	219.22	137.01	356.23	40.12
62	1	2013	R297701000006100	82.79	60.85	143.64	19.25
63	1	2013	E583002000000100	81.18	51.27	132.45	15.1
64	1	2013	T120000003001400	47.96	32.22	80.18	9.79
65	1	2013	T7300000000002900	38	28.15	66.15	9.01
66	1	2013	C982501000002100	35.01	25.85	60.86	8.19
67	1	2013	M184001000000800	26.35	18.75	45.1	5.85
68	1	2013	C660000009000700	30.62	19.46	50.08	5.75
69	1	2013	P190000000004500	19.85	16.48	36.33	5.15
70	1	2013	T120000003001400	12.38	8.32	20.7	2.53
71	1	2013	H284000000016500	7.77	5.03	12.8	1.5
72	1	2012	C705000001000300	53.07	45.38	98.45	13.29
73	1	2012	L670000003000400	38.78	36.84	75.62	10.76
74	1	2012	S683000000010200	52.4	36.94	89.34	9.59
75	1	2012	T210000268001203	31.87	22.9	54.77	6.02
76	1	2012	M555097000002003	1.42	1.02	2.44	0.27
77	1	2012	W010000048001141	0.09	0.08	0.17	0.02
78	1	2011	C740000003002600	115.26	120.64	235.9	33.37
79	1	2011	L315000000004200	94.11	72.94	167.05	16.8
80	1	2011	J183901000001700	81.46	67.76	149.22	16.62
81	1	2011	E650000006001300	74.45	64.88	139.33	16.52
82	1	2011	E431000000011000	62.37	52.09	114.46	12.82
83	1	2011	S325500000003200	30.47	29.61	60.08	8.14
84	1	2011	A210000052000600	26.55	23.49	50.04	6.05
85	1	2011	N480000004000203	22.3	19.59	41.89	5.02
86	1	2011	N861301000009900	17.96	15.47	33.43	3.9
87	1	2011	C750004001001900	16.62	14.38	31	3.64
88	1	2011	W010000034000405	12.74	12.34	25.08	3.38
89	1	2011	C535300000007900	2.87	2.27	5.14	0.54
90	1	2011	M555097000002003	1.28	1.06	2.34	0.26
91	1	2010	F345000145001100	128.95	113.27	242.22	24.37
92	1	2010	C070000099000301	82.7	78.14	160.84	18.11
93	1	2010	S357000000001000	59.18	51.72	110.9	11.18
94	1	2010	L045000024000003	42.54	38.79	81.33	8.68
95	1	2010	H347500149000004	14.63	12.51	27.14	2.61
96	1	2010	M059002000001100	0.52	0.47	0.99	0.11
97	1	2009	O510000002000200	101.88	97.62	199.5	19.25
98	1	2009	D435000000000501	93.04	89.16	182.2	17.58
99	1	2009	F345000145001100	76.52	76.4	152.92	15.84
100	1	2009	L085000000002300	40.74	48.14	88.88	11.79
101	1	2009	W310000001001200	48.13	45.32	93.45	8.74
102	1	2009	M059002000001100	13.36	13.84	27.2	2.99
103	1	2009	R026300000001100	9.31	9.42	18.73	1.98
104	1	2008	C070000099000301	248.29	294.22	542.51	63.31
105	1	2008	S436002000000500	187.91	201.37	389.28	38.33
106	1	2008	G520002000001000	112.44	115.27	227.71	20.58

107	1	2008	G520002000001000	105.09	107.72	212.81	19.23
108	1	2008	R026300000001100	37.83	42.82	80.65	8.74
109	1	2008	E330000124000300	22.97	32.3	55.27	7.89
110	1	2008	R026300000001100	29.03	32.86	61.89	6.71
111	1	2008	P934000000002700	26.03	27.98	54.01	5.35
112	1	2008	L67250000014000	13.91	16.76	30.67	3.67
113	1	2008	P320002008000400	10.05	13.43	23.48	3.25
114	1	2008	C676000000011600	14.54	15.86	30.4	3.12
115	1	2008	G130000001000200	14.71	15.77	30.48	3
116	1	2008	B156007000004400	15.14	15.53	30.67	2.77
117	1	2008	B505000015001100	6.8	7.18	13.98	1.34
118	1	2007	F675002000002500	211.18	243.04	454.22	43.4
119	1	2007	H140000000001100	85.76	124.21	209.97	28.94
120	1	2007	M62500000K000700	57.63	82.32	139.95	18.93
121	1	2007	M515000000004700	83.95	96.4	180.35	17
122	1	2007	P934000000002700	74.79	89.38	164.17	16.72
123	1	2007	P200000011000400	46.49	55.11	101.6	10.19
124	1	2007	G520002000001000	32.28	36.96	69.24	6.49
125	1	2007	H135000001001100	8.54	11.35	19.89	2.42
126	1	2007	P927901000007000	6.65	8.91	15.56	1.92
127	1	2007	M475000002001600	3	3.53	6.53	0.64
128	1	2007	A150000000000100	1.71	2.32	4.03	0.51
129	1	2007	B156007000004400	1.29	1.47	2.76	0.26
130	1	2006	V057700000002600	247	293.52	540.52	45.57
131	1	2006	T474501000003000	160.14	192.97	353.11	30.75
132	1	2006	P200000011000400	64.81	84.58	149.39	15.36
133	1	2006	H365003000001100	56.68	73.21	129.89	13.09
134	1	2006	B157006000000500	37.16	49.62	86.78	9.31
135	1	2006	A180000064001315	32.69	45.26	77.95	8.92
136	1	2006	R284805000001000	13.99	23.36	37.35	5.39
137	1	2006	M015000062000401	15.12	22.49	37.61	4.83
138	1	2006	L205000052001000	21.51	25.56	47.07	3.97
139	1	2005	V057700000002600	132.08	172.8	304.88	26.75
140	1	2005	B190009000000400	74.93	101.03	175.96	16.52
141	1	2005	W220000003001100	68.36	89.14	157.5	13.84
142	1	2005	R284805000001000	24.56	43.97	68.53	9.91
143	1	2005	E310000036001600	12.14	16.33	28.47	2.66
144	1	2005	J570000008002073	10.74	14.05	24.79	2.17
145	1	2005	R225001003001900	2.4	3.98	6.38	0.86
146	1	2005	L181000000028500	1.89	2.79	4.68	0.52
147	1	2005	L181000000028500	1.89	2.79	4.68	0.52
148	1	2004	V057700000002600	145.92	208.42	354.34	32.18
149	1	2004	B190009000000400	125.2	183.83	309.03	29.86
150	1	2004	S477000000040600	22.13	36.8	58.93	7.21
151	1	2004	W230000052000300	8.06	13.52	21.58	2.68
152	1	2004	B505000015000600	10.81	14.58	25.39	1.99
153	1	2004	R470000013000100	6.65	9.5	16.15	1.47
154	1	2004	S004001000000400	3.41	4.86	8.27	0.75
155	1	2004	B190016000000400	-42.94	-60.42	-103.36	-9.14
156	1	2003	B190009000000400	113.82	180.78	294.6	29.19
157	1	2003	V057700000002600	31.43	48.66	80.09	7.5
158	1	2003	G040000006000100	9.67	17.29	26.96	3.35
159	1	2003	L165001003001500	7.28	12.8	20.08	2.43
160	1	2003	W010000044001052	6.99	10.26	17.25	1.42
161	1	2003	B496504000032900	3.35	6.19	9.54	1.25

162	1	2002	S397503000037600	260.14	423.6	683.74	62.04
163	1	2002	H140000000001100	79.57	162.98	242.55	34.01
164	1	2002	B190009000000400	115.54	197.38	312.92	31.72
165	1	2002	H265000009003900	137.32	205.74	343.06	24.72
166	1	2002	L165001003001500	58.54	109.96	168.5	20.55
167	1	2002	P200000019001800	51.81	95.6	147.41	17.41
168	1	2002	T210000239000710	39.86	59.72	99.58	7.18
169	1	2002	L110001003006500	24.14	39.31	63.45	5.76
170	1	2002	B030000004001400	22.06	34.16	56.22	4.47
171	1	2002	G570000001002800	8.65	17.04	25.69	3.39
172	1	2002	T706000000000200	12.22	18.73	30.95	2.38
173	1	2001	B190009000000400	96.78	176.94	273.72	28.31
174	1	2001	M583003000000200	77.14	138.71	215.85	21.52
175	1	2001	L165001003001500	42.6	85.13	127.73	15.72
176	1	2001	H265000009003900	55.96	90.56	146.52	11.08
177	1	2001	S477000000011900	28.95	52.91	81.86	8.46
178	1	2001	W010000039001054	35.85	59.81	95.66	7.9
179	1	2001	G570000001002800	11.21	23.4	34.61	4.59
180	1	2000	B190009000000400	87.6	170.67	258.27	27.2
181	1	2000	H265000009003900	109.45	190.26	299.71	23.64
182	1	2000	L165001003001500	39.39	83.45	122.84	15.24
183	1	2000	B010000003000300	17.51	33.53	51.04	5.18
184	1	2000	D290000000001300	16.98	29	45.98	3.44
185	1	2000	D290000000001300	16.98	29	45.98	3.44
186	1	1999	B190009000000400	78.15	161.64	239.79	25.67
187	1	1999	H265000009003900	71.11	132.15	203.26	16.64
188	1	1999	A036004000007900	10.3	19.66	29.96	2.65
189	1	1999	1004100010000006	7.58	16	23.58	2.63
190	1	1998	B190009000000400	78.15	171.02	249.17	27.08
191	1	1998	W74000010B000100	54.98	136.63	191.61	26.39
192	1	1998	1004100010000006	24.19	53.9	78.09	8.82
193	1	1998	B157005000013000	18.8	37.58	56.38	4.91
194	1	1998	B185000000000400	5.34	12.87	18.21	2.38
195	1	1998	S165000000001600	5.71	11.28	16.99	1.44
196	1	1997	B190009000000400	79.06	182.5	261.56	28.82
197	1	1997	L205000031001000	6.62	14.51	21.13	2.06
198	1	1997	S445000001002300	5.26	11.73	16.99	1.73
199	1	1996	B190009000000400	75.29	182.83	258.12	28.8
200	1	1996	E810000007000800	14.98	35.82	50.8	5.47
201	1	1996	W010000030000728	8.45	22.32	30.77	4.05
202	1	1996	B190004000001500	7.4	17.97	25.37	2.83
203	1	1995	B190009000000400	70.86	180.58	251.44	28.38
204	1	1994	B190009000000400	65.78	175.53	241.31	27.53
205	1	1993	B190009000000400	65.77	183.38	249.15	28.71
206	1	1992	B190009000000400	62.9	182.94	245.84	28.59
207	1	1991	B190009000000400	55.68	168.62	224.3	26.31
208	1	1991	A080000000114909	8.82	28.18	37	4.83
209	1	1990	B190009000000400	34.81	109.59	144.4	17.07
210	12	1999	A036004000007900	0.24	0.48	0.72	0.07
211	12	1996	W010000030000728	0.45	1.2	1.65	0.22
212	12	1996	B190004000001500	0.4	0.97	1.37	0.15
213	1	2001	M490000000001800	153.46	330.68	484.14	67.44
214	1	2001	W010000031000205	10.36	22.46	32.82	4.61
215	1	2017	S170002017000412	80.47	32.86	113.33	16.3
216	1	2005	E540000045000300	3.68	5.91	9.59	1.24

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 16, 2021

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

Re: Hot Checks Financial Statements for July 2020 through January 2021

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks financial statements for the months ended July 31, 2020 through January 31, 2021 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Carlos Alvarez, Internal Auditor I, at 318-2511 ext. 4667, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4645.

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Ms. Rosalinda Cantu, Assistant Chief of Staff II, District Attorney's Office  
Mr. Valde Guerra, County Executive Officer

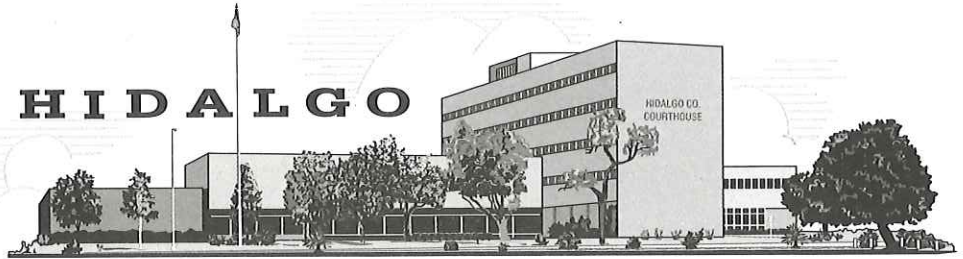


## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 82 <sup>nd</sup> D.C.	FERNANDO MANCIAS JUDGE, 83 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 208 <sup>th</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>nd</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 <sup>st</sup> D.C.	L. KENO VASQUEZ JUDGE, 391 <sup>st</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 439 <sup>th</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>th</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>th</sup> D.C.
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# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 16, 2021

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

Re: HIDTA Financial Statements for September 2020 through January 2021

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA financial statements for the months ended September 30, 2020 through January 31, 2021 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Carlos Alvarez, Internal Auditor I, at (956) 318-2511, ext. 4667, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Ms. Rosalinda Cantu, Assistant Chief of Staff II, District Attorney's Office  
Mr. Valde Guerra, County Executive Officer

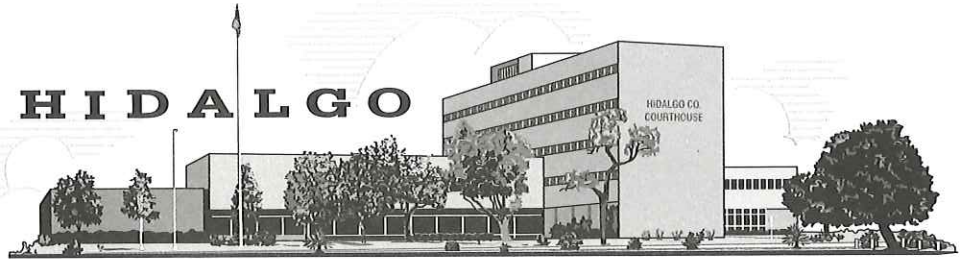


## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 <sup>nd</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>th</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>nd</sup> D.C.	NOE GONZALEZ JUDGE, 320 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>th</sup> D.C.	L. KENO VASQUEZ JUDGE, 399 <sup>th</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>th</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>th</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 441 <sup>th</sup> D.C.
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# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 14, 2021

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

Re: Hot Checks Processing Fees Report for October 2020 through December 2020

Dear Mr. Rodriguez:

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

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

### Scope:

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

### Methodology:

In conducting the review, the following procedures were performed:

- Verified that the *Processing Fees Report* and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the *Processing Fees Report* was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Report* by footing and cross-footing the report.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks were issued in sequential order.
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.

#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>th</sup> D.C.

- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voiding receipts and checks were properly followed.
- Randomly selected receipts to determine if court costs were remitted to the applicable Justice of the Peace courts.
- Randomly selected receipts to determine if the restitution, processing fee, and merchant fee were properly collected and reported as required by Code of Criminal Procedures §102.007 and Business and Commerce Code §3.506 (b).

**Conclusion:**

Collections for the months of October 2020, November 2020, and December 2020 totaled \$46,479.38, \$35,590.16, and \$20,867.21, respectively. Based on the review, we concluded that collections were properly accounted and reported.

If you have any questions, please contact Carlos Alvarez, Internal Auditor I, at (956) 318-2511, ext. 4667, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Office

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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JUDGE, 389<sup>TH</sup> D.C.

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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



March 30, 2021

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

Re: Cash Count Report No. 2020-72

Dear Ms. Leo:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on December 17, 2020 pursuant to Local Government Code §115.003 and §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

**Scope:**

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate the progress toward resolving the observation identified in the cash count conducted on September 23, 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

**Conclusion:**

Cash on hand at the time of the cash count totaled \$241,555.45. Based on the cash count, we concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of \$50.00. We noted that some improvement has been made towards resolving the previous observation as noted below.

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

**Observation No. 1:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS H. SMOULTERAY JUDGE, 1 <sup>ST</sup> D.C.	FERNANDO MATEJAL JUDGE, 1 <sup>ST</sup> D.C.	J.R. "BOBBY" FLORES JUDGE, 1 <sup>ST</sup> D.C.	ROSAL GUERRA REYNA JUDGE, 2 <sup>ND</sup> D.C.	MARLA CUELLAR JUDGE, 2 <sup>ND</sup> D.C.	MARIO E. BARRERA, JR. JUDGE, 3 <sup>RD</sup> D.C.	NOR ORIZABE JUDGE, 3 <sup>RD</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 3 <sup>RD</sup> D.C.	L. KENO VAQUERO JUDGE, 3 <sup>RD</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 4 <sup>TH</sup> D.C.	RENEE R. BEZANCOURT JUDGE, 4 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 4 <sup>TH</sup> D.C.
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that they can access and the actions that they can execute. For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e., new hire, promotions, termination, and/or transfer of employees).

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

**Recommendation:**

Management should contact the Auditor's Office to move forward with the implementation of the process in *Alto* that would remove the employee's ability to modify receipts.

Please provide a written management response to the observation noted above by April 9, 2021 using the attached Management Response Form.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Aaron Robledo, Internal Auditor I, at (956) 318-2511, ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosure: Management Response Forms

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

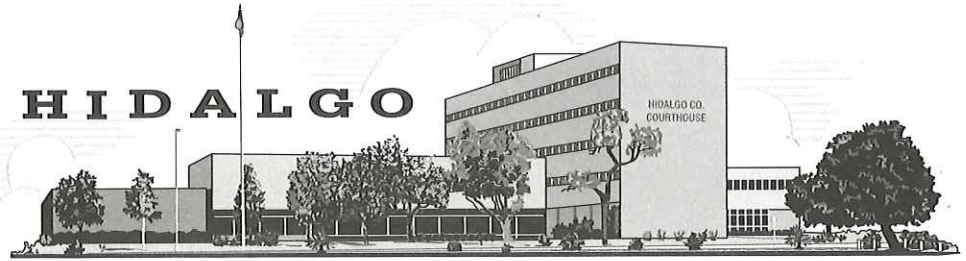
**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. GONZALEZ JUDGE, 82 <sup>ND</sup> D.C.	FRANCO RAMON JUDGE, 77 <sup>TH</sup> D.C.	J. R. GOSBY FLORES JUDGE, 15 <sup>TH</sup> D.C.	ROSE GUSARA REYNA JUDGE, 26 <sup>TH</sup> D.C.	MARLA OVELLAR JUDGE, 77 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 77 <sup>TH</sup> D.C.	NOE BONZALEZ JUDGE, 77 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 36 <sup>TH</sup> D.C.	L. NEMO YARQUEZ JUDGE, 34 <sup>TH</sup> D.C.	ISAHEL RAMON, JR. JUDGE, 41 <sup>ST</sup> D.C.	RENER R. BETANCOURT JUDGE, 46 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 41 <sup>ST</sup> 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

April 21, 2021

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

Re: Forensic Center *Monthly Fees Report* for December 2020 through March 2021

Dear Mr. Rodriguez:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of December 2020 through March 2021 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 December 2020 totaled \$288.80. There were no collections for the months of January 2021 through March 2021. 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 December 2020 through March 2021. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### **Methodology:**

In conducting the review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

Honorable Ricardo Rodriguez, Jr.  
April 21, 2021  
Page 2 of 2

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

If you have any questions, please contact Carlos Alvarez, at 318-2511 ext. 4667, 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, 82<sup>ND</sup> D.C.

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

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

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

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

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

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

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

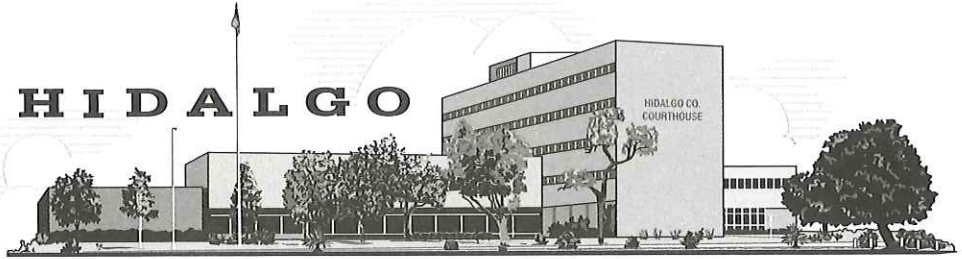
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 26, 2021

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

Re: City of Alton TIRZ No. 1-Report No. 2021-33

Dear Mr. Underwood:

We conducted a limited scope review of the interlocal agreement between the City of Alton, Hidalgo County, and City of Alton TIRZ No. 1. The objectives of the review were to determine the accuracy of the Alton TIRZ No. 1 2020-2021 payment request and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within Alton TIRZ No. 1 as of January 31, 2021. 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 \$264,492.63; however, it was determined that the payment amount should be \$263,421.66 (see Exhibit A); and
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Sections IV (B)(2) and VII (J) of the interlocal agreement and Tax Code §311.016.

We will proceed to process the 2020-2021 Alton TIRZ No. 1 payment in the amount of \$263,421.66.

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 4645.

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard F. Cortez, Hidalgo County Judge  
Mr. Valde Guerra, County Executive Officer

## HIDALGO COUNTY DISTRICT JUDGES

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 449<sup>TH</sup> D.C.



# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

April 28, 2021

The Honorable Everardo Villarreal, Commissioner  
Hidalgo County Precinct No. 3  
724 North Breyfogle  
Mission, TX 78572

Re: Sanitation Program *Monthly Fee Report* for December 2020 through February 2021

Dear Commissioner Villarreal:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fee Report* and supporting documentation for the months of December 2020 through February 2021 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 December 2020, January 2021, and February totaled \$47,325.00, \$53,575.00, and \$34,100.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the observation below.

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

### Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fee Report* for the months of December 2020 through February 2021. 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. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

FERNANDO MANCIAS  
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OVERSEER

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

- 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 numbers 88228 and 89446 issued to user 13 in December 2020 and February 2021, respectively, were out of sequence and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permits.

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.

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 \$50.00 for the missing permits should be replenished and deposited with the County Treasurer.

Please provide a written management response to the observation noted above by May 7, 2021.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

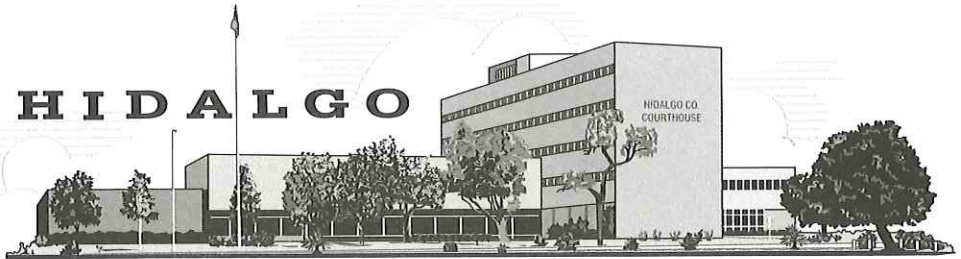
Enclosure: Management Response Form

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 28, 2021

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

Re: H.B. 65 Financial Statements for September 2020 through December 2020

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months ended September 30, 2020 through December 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Carlos Alvarez, Internal Auditor I, at 318-2511 ext. 4667, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Ms. Rosalinda Cantu, Assistant Chief of Staff II, District Attorney's Office  
Mr. Valde Guerra, County Executive Officer



## HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

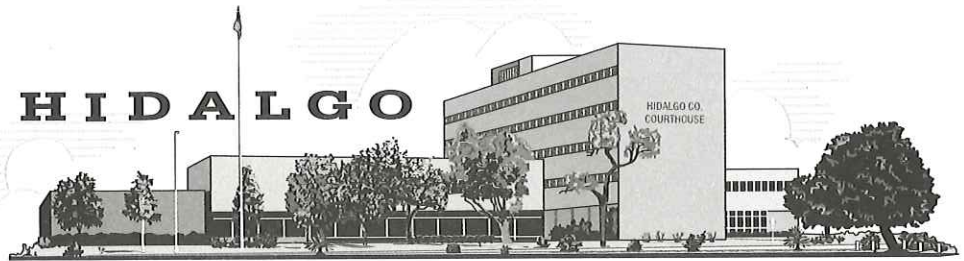
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

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

JOSE "JOE" RAMIREZ  
JUDGE, 444<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 28, 2021

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

Re: March 2021 DTA Payment Request Report No. 2021-47

Dear Mr. Villarreal:

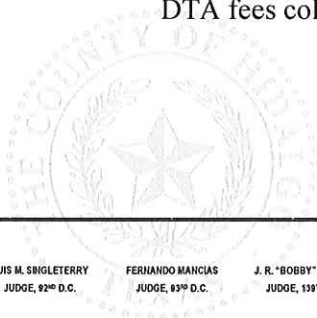
We completed a limited scope review of the March 2021 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was 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 March 2021 DTA payment request in the amount of \$197,939.71 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 March 31, 2021. 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 March 2021."
- 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. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 383 <sup>RD</sup> D.C.	L. KENO VASQUEZ JUDGE, 388 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 448 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.
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Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of March 2021."
- Although DTA fees for 370 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 (364 tax accounts) and small amounts collected (6 tax accounts) (see Exhibit A).
- The total amount of DTA fees collected on the "Hidalgo County Tax Office Collection Reports" 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  
Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

FERNANDO MANCIAS  
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JUDGE, 449<sup>TH</sup> D.C.

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Exhibit A**

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2019	K24000000029303	1.37	0.29	1.66	0.24
2	1	2019	S18170000016300	0.77	0.20	0.97	0.14
3	1	2019	A687002000002200	0.5	0.13	0.63	0.1
4	1	2019	A08000000103426	0.24	0.06	0.3	0.04
5	1	2019	C70000007000300	0.08	0.02	0.1	0.01
6	1	2019	W380000524000200	0.07	0.02	0.09	0.01
7	1	2019	P050000126002900	0.03	0	0.03	0.01
8	1	2018	C295005000002500	160.61	42.57	203.18	28.67
9	1	2018	C443501000002300	133.76	39.12	172.88	24.68
10	1	2018	P811502000007600	134.56	37.01	171.57	24.23
11	1	2018	V382000000006100	105.03	29.5	134.53	19.06
12	1	2018	E540000044002500	44.23	11.9	56.13	7.89
13	1	2018	G08000001001400	36.56	10.27	46.83	6.64
14	1	2018	W380000771000080	34.68	9.74	44.42	6.3
15	1	2018	A300000019002500	3.03	0.88	3.91	0.56
16	1	2018	C902500000000800	0.36	0.14	0.5	0.08
17	1	2018	V056002000016600	0.17	0.06	0.23	0.04
18	1	2018	L205000034002100	0.18	0.07	0.25	0.04
19	1	2017	R095000000001600	181.28	56.8	238.08	32.09
20	1	2017	T73000200C013400	156.01	50.7	206.71	28.08
21	1	2017	A265200000000100	74.68	26.01	100.69	13.89
22	1	2017	V358000000000200	73.11	25.17	98.28	13.6
23	1	2017	R060000000001700	61.1	25.2	86.3	12.37
24	1	2017	E540000065001000	66.21	20.75	86.96	11.72
25	1	2017	C295005000002500	56.04	21.57	77.61	11.01
26	1	2017	E540000044002500	55.96	21.78	77.74	11
27	1	2017	L212103000001200	54.45	19.92	74.37	10.37
28	1	2017	S244000000005400	42.79	15.16	57.95	8.02
29	1	2017	J522000000003800	35.29	14.98	50.27	7.25
30	1	2017	V025000000004300	31.59	11.92	43.51	6.11
31	1	2017	C583000000000700	30.05	10.82	40.87	5.68
32	1	2017	C153502000001400	25.31	10.45	35.76	5.13
33	1	2017	C153502000001400	17.26	7.12	24.38	3.5
34	1	2017	C583000000000700	14.48	5.22	19.7	2.74
35	1	2017	V380002010001000	10.5	3.78	14.28	1.98
36	1	2017	R366000000001000	10.28	3.46	13.74	1.88
37	1	2017	S510000003000500	5.05	1.57	6.62	0.89
38	1	2016	H440000000006900	274.47	110.93	385.4	51.46
39	1	2016	P850000000021810	201.3	76.32	277.62	35.93
40	1	2016	D600003000004410	186.53	73.21	259.74	34.41
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43	1	2016	M583000000003600	115.43	48.67	164.1	22.16
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49	1	2016	W293000000002800	73.68	36.22	109.9	15.47
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52	1	2016	S606500000000300	63.75	30.6	94.35	13.2
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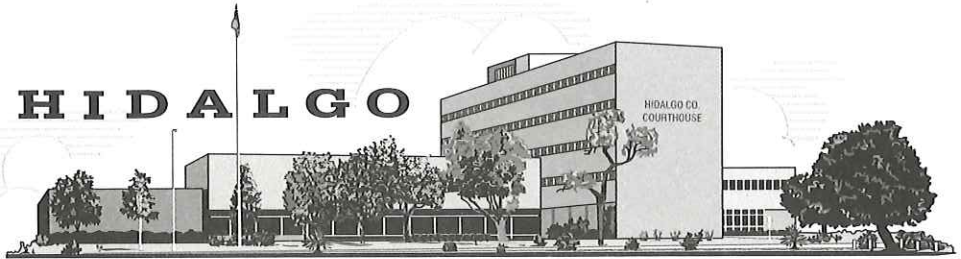
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304	1	2000	T210000235000409	51.01	97.38	148.39	14.85
305	1	2000	L155002002001300	51.88	95.06	146.94	13.31
306	1	2000	A530000002000300	44.65	85.39	130.04	13.06
307	1	2000	B010000003000300	20.99	40.28	61.27	6.2
308	1	2000	M352802000001500	20.03	36.71	56.74	5.14
309	1	2000	D290000000001300	16.96	29.02	45.98	3.43
310	1	2000	D290000000001300	16.96	29.02	45.98	3.43
311	1	2000	H265000006002000	4.94	9.41	14.35	1.43
312	1	2000	E165000000001800	3.6	7.06	10.66	1.13
313	1	1999	B240001000005300	189.59	376.5	566.09	54.89
314	1	1999	D680000034000400	63.2	128.45	191.65	19.62
315	1	1999	M352802000001500	64.89	126.69	191.58	17.81
316	1	1999	V370001003000900	60.8	116.28	177.08	15.6
317	1	1999	T210000235000409	29.22	59.29	88.51	9.03
318	1	1999	L205000051000500	23.73	45.35	69.08	6.08
319	1	1999	O270006000003300	16.3	33.78	50.08	5.35
320	1	1999	E165000000001800	4.35	9.04	13.39	1.44
321	1	1998	B240001000005300	189.62	399.3	588.92	58.31
322	1	1998	S477000000040600	107.77	257.12	364.89	46.72
323	1	1998	O270006000003300	86.71	190.11	276.82	30.05
324	1	1998	L205000051000500	25.27	51.36	76.63	6.94
325	1	1998	M352802000001500	19.57	40.56	60.13	5.72
326	1	1998	L60500000014430	11.96	29.09	41.05	5.44
327	1	1998	H495000004000300	6.37	16.45	22.82	3.29
328	1	1998	E165000000001800	2.88	6.31	9.19	1
329	1	1998	L155002002001300	1.9	3.94	5.84	0.56
330	1	1997	B240001000005300	158.13	351.97	510.1	51.47
331	1	1997	S477000000040600	109.08	273.34	382.42	49.25
332	1	1997	S237000000003900	30.17	69.76	99.93	11
333	1	1997	E810000007000800	9.27	21.07	30.34	3.21
334	1	1997	L205000031001000	4.42	9.68	14.1	1.37
335	1	1997	E165000000001800	3.01	6.99	10	1.11
336	1	1996	S477000000040600	105.94	278.18	384.12	49.74
337	1	1996	W010000030000728	8.43	22.34	30.77	4.05
338	1	1996	E810000007000800	8.97	21.47	30.44	3.27
339	1	1996	R115000000003200	5.12	13.72	18.84	2.52
340	1	1996	E165000000001800	2.74	6.67	9.41	1.05
341	1	1995	V370001003000900	56.5	135.18	191.68	18.56
342	1	1995	E540000002002100	32.91	80.04	112.95	11.4
343	1	1995	C655000003002100	24.05	58.53	82.58	8.34
344	1	1995	H120000095001700	3.21	8.67	11.88	1.51
345	1	1995	E165000000001800	2.74	7.03	9.77	1.11
346	1	1994	V370001003000900	52.45	131.78	184.23	18.17
347	1	1994	C655000003002100	26.39	67.36	93.75	9.62
348	1	1994	C120002000002600	4.21	11.26	15.47	1.76
349	1	1994	L205000010010000	2.83	7.78	10.61	1.28
350	1	1994	E165000000001800	2.54	6.8	9.34	1.07
351	1	1991	A080000000114909	11.74	37.59	49.33	6.43
352	12	1999	E165000000001800	0.1	0.22	0.32	0.04
353	12	1998	E165000000001800	0.12	0.28	0.4	0.04
354	12	1997	E165000000001800	0.15	0.34	0.49	0.05
355	12	1996	W010000030000728	0.46	1.2	1.66	0.22
356	12	1996	E165000000001800	0.14	0.36	0.5	0.06
357	12	1995	E165000000001800	0.16	0.39	0.55	0.06
358	12	1994	E165000000001800	0.13	0.32	0.45	0.05
359	1	2001	W010000031000205	10.36	22.47	32.83	4.6
360	1	2014	A080000000107609	45.42	27.06	72.48	9.27
361	1	2012	D520003003000300	17.09	14.28	31.37	4.1
362	1	2010	W380000255000016	44.51	39.58	84.09	8.55
363	1	2010	W380000515000005	5.4	5.19	10.59	1.21
364	1	2009	W380000515000005	240.55	260.4	500.95	58.45
365	1	2009	W380000255000016	121.62	122.74	244.36	25.54
366	1	2009	W380000255000016	26.76	27	53.76	5.62
367	1	2008	W380000515000005	217.33	261.34	478.67	56.72
368	1	2007	W380000515000005	122.5	162.01	284.51	34.18
369	1	2006	E540000045000300	0.73	1.1	1.83	0.24
370	1	2005	E540000045000300	2.98	4.81	7.79	1.01

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 30, 2021

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

Re: McAllen TIRZ No. 2 Report No. 2018-34, 2019-36, and 2020-40

Dear Mr. Garza:

We conducted a limited scope review of the tax years 2016 (Base Year), 2017, 2018, and 2019 list of tax accounts coded THML2 by the Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list of tax accounts coded THML2 only included real property tax accounts located within the TIRZ boundaries as noted on the TIRZ map provided by the HCAD.

The scope of the review was limited to tax accounts located within the TIRZ for tax rolls 2016, 2017, 2018, and 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

In conducting the review, we examined the agreement between Hidalgo County and the City of McAllen TIRZ No. 2 and the list of tax accounts coded THML2 and the TIRZ map provided by the HCAD.

The results of the review revealed the following:

1. Thirty one tax accounts located within the TIRZ boundaries were not included in the 2016 and 2019 list of tax accounts coded THML2 (see Exhibit A).
2. Four tax accounts are in the 2016, 2017, 2018 and/or 2019 list of tax accounts coded THML2; however, the tax accounts are not located within the TIRZ boundaries (see Exhibit B).
3. Six tax accounts are for properties that are partially within the TIRZ boundaries (split). The taxable values for the tax accounts are incorrect (see Exhibit C).

Please make the necessary corrections and submit a revised list of tax accounts for years 2016, 2017, 2018, and 2019 coded THML2 to the Hidalgo County Auditor's Office and Tax Assessor-Collector's Office by May 14, 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

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SIVOLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 119 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 208 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 375 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 389 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.
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Enclosures: Exhibit A, Exhibit B, and Exhibit C

cc: The Honorable Richard Cortez, Hidalgo County Judge  
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector  
Mr. Roel Rodriguez, City Manager, City of McAllen  
Ms. Maria Chavero, Assistant Finance Director, City of McAllen



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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

NOE OONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVFRSFFR

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Exhibit A**  
**Accounts within TIRZ boundary**

	Short Number	Tax Year	Account No.	Action Needed
1	173171	2016	F0300-00-007-0024-00	Needs to be added to list of accounts
2	173173	2016	F0300-00-007-0027-00	Needs to be added to list of accounts
3	211091	2016	L1300-00-000-0167-02	Needs to be added to list of accounts
4	552521	2016	M2450-00-003-0098-02	Needs to be added to list of accounts
5	552295	2016	M7005-00-000-00A1-00	Needs to be added to list of accounts
6	1179014	2019	S3280-00-000-003A-00	Needs to be added to list of accounts
7	847084	2019	S2950-00-000-0177-45	Needs to be added to list of accounts
8	943750	2019	S2950-00-000-0177-47	Needs to be added to list of accounts
9	840442	2019	D0442-00-000-0001-00	Needs to be added to list of accounts
10	840441	2019	D0442-00-000-0002-00	Needs to be added to list of accounts
11	840444	2019	D0442-00-000-0003-00	Needs to be added to list of accounts
12	840446	2019	D0442-00-000-0004-00	Needs to be added to list of accounts
13	840445	2019	D0442-00-000-0006-00	Needs to be added to list of accounts
14	840443	2019	D0442-00-000-0007-00	Needs to be added to list of accounts
15	605874	2019	M0132-01-000-0001-00	Needs to be added to list of accounts
16	821392	2019	S2950-00-000-0177-01	Needs to be added to list of accounts
17	280915	2019	S2950-00-000-0177-10	Needs to be added to list of accounts
18	827742	2019	S2950-00-000-0177-43	Needs to be added to list of accounts
19	346137	2019	S2950-00-000-0178-03	Needs to be added to list of accounts
20	280996	2019	S2950-00-000-0187-00	Needs to be added to list of accounts
21	281000	2019	S2950-00-000-0187-20	Needs to be added to list of accounts
22	281003	2019	S2950-00-000-0187-45	Needs to be added to list of accounts
23	281005	2019	S2950-00-000-0187-55	Needs to be added to list of accounts
24	641105	2019	S2950-00-000-0187-57	Needs to be added to list of accounts
25	281006	2019	S2950-00-000-0188-00	Needs to be added to list of accounts
26	281008	2019	S2950-00-000-0188-10	Needs to be added to list of accounts
27	281011	2019	S2950-00-000-0188-25	Needs to be added to list of accounts
28	346139	2019	S2950-00-000-0188-27	Needs to be added to list of accounts
29	281012	2019	S2950-00-000-0188-30	Needs to be added to list of accounts
30	281013	2019	S2950-00-000-0188-35	Needs to be added to list of accounts
31	1179012	2019	S3280-00-000-002A-00	Needs to be added to list of accounts

**Exhibit B**  
**Accounts not within TIRZ boundary**

	Short Number	Tax Year(s)	Account No.	Action Needed
1	281076	2016, 2017, 2018	S2950-00-000-0197-00	Needs to be removed from list of accounts as account is not within TIRZ boundary.
2	189406	2016, 2017, 2018, 2019	H2550-00-006-0016-03	Needs to be removed from list of accounts as account is not within TIRZ boundary.
3	509982	2016, 2017, 2018, 2019	M2650-00-007-0004-12	Needs to be removed from list of accounts as account is not within TIRZ boundary.
4	1182608	2019	H0850-00-003-0016-18	Needs to be removed from list of accounts as account is not within TIRZ boundary.

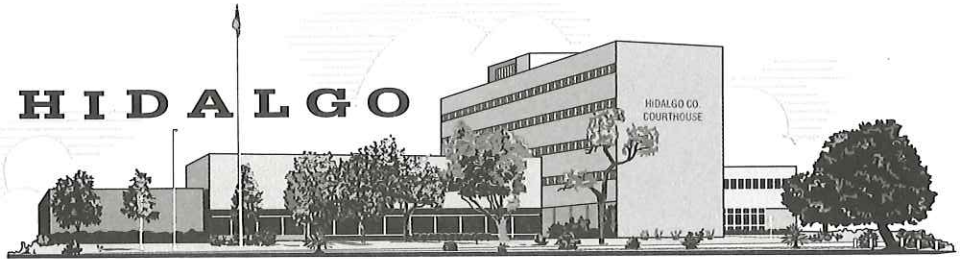
**Exhibit C**

**Accounts are partially within TIRZ boundary and require additional action**

	Short Number	Tax Year(s)	Account No.	Action Needed
1	281014	2016, 2017, 2018	S2950-00-000-0188-40	Needs to be split by HCAD to only include account(s) within TIRZ boundary.
2	281015	2016, 2017, 2018	S2950-00-000-0188-45	Needs to be split by HCAD to only include account(s) within TIRZ boundary.
3	189405	2016, 2017, 2018, 2019	H2550-00-006-0016-02	Originally account was partially within TIRZ boundary and was later split correctly; however, supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year.
4	508865	2016, 2017, 2018, 2019	C7883-01-000-0003-00	Originally account was partially within TIRZ boundary and was later split correctly; however, supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year.
5	189392	2016, 2017, 2018, 2019	H2550-00-006-0010-05	Originally account was partially within TIRZ boundary and was later split correctly; however, supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year.
6	508903	2016, 2017, 2018, 2019	C7883-02-000-0004-00	Originally account was partially within TIRZ boundary and was later split; however the supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year. Also, we noted that the HCAD Appraisal values are inconsistent between split accounts.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 30, 2021

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

Re: McAllen TIRZ No. 2 - Report No. 2018-34, 2019-36, and 2020-40

Dear Mr. Villarreal:

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

The scope of the review was limited to tax accounts located within the TIRZ for tax rolls 2016 (Base Year), 2017, 2018, and 2019. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

In conducting the review, we reviewed TIRZ collection reports and City of McAllen TIRZ No. 2 list of accounts provided by the Tax Office and the list of tax accounts coded THML2 and the TIRZ map provided by the Hidalgo County Appraisal District (HCAD).

The results of the review revealed the following:

1. One hundred and nineteen tax accounts located within the TIRZ boundaries were not included in the 2016, 2017, 2018, and/or 2019 list of tax accounts coded THML2 (see Exhibit A).
2. Four tax accounts are in the 2016, 2017, 2018, and/or 2019 list of tax accounts coded THML2; however, the tax accounts are not located within the TIRZ boundaries (see Exhibit B).
3. Six tax accounts are for properties that are partially within the TIRZ boundaries (split). The taxable values for the tax accounts are incorrect (see Exhibit C).

The collection reports were manually adjusted along with the TIRZ tax accounts to reflect the proper collection and taxable values for each applicable tax year. A separate letter will be sent to the HCAD regarding the issues noted above.

Please make the changes for no. 1 and 2 as noted above (see Exhibits A and B) and submit a copy of the revised City of McAllen TIRZ No. 2 listing of Tax Office accounts and collection reports to the County Auditor's Office by May 14, 2021.

## HIDALGO COUNTY DISTRICT JUDGES

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

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

J. R. "BOBBY" FLORES  
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JUDGE, 370<sup>TH</sup> D.C.  
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L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

The tax accounts on Exhibit C are pending adjustments by the HCAD. The revised City of McAllen TIRZ No. 2 listing of Tax Office accounts and collections reports should be submitted to the County Auditor's Office as soon as a supplement is provided by the HCAD.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosures: Exhibit A, Exhibit B, and Exhibit C

cc: The Honorable Richard Cortez, Hidalgo County Judge  
Mr. Roel Rodriguez, City Manager, City of McAllen  
Ms. Maria Chavero, Assistant Finance Director, City of McAllen



HIDALGO COUNTY DISTRICT JUDGES

**Exhibit A**  
**Accounts within TIRZ boundary**

	Short Number	Tax Year	Account No.	HCTO Action Needed
1	173171	2016	F0300-00-007-0024-00	Needs to be added to list of accounts
2	173173	2016	F0300-00-007-0027-00	Needs to be added to list of accounts
3	211091	2016	L1300-00-000-0167-02	Needs to be added to list of accounts
4	552521	2016	M2450-00-003-0098-02	Needs to be added to list of accounts
5	552295	2016	M7005-00-000-00A1-00	Needs to be added to list of accounts
6	167709	2017	E4680-98-000-0090-00	Needs to be added to list of accounts
7	171012	2017	E6700-00-000-0007-00	Needs to be added to list of accounts
8	300333	2017	T2500-98-001-0001-02	Needs to be added to list of accounts
9	305058	2017	T5450-00-000-000A-00	Needs to be added to list of accounts
10	328436	2017	W4650-98-000-0001-00	Needs to be added to list of accounts
11	624615	2017	L1700-98-000-001A-00	Needs to be added to list of accounts
12	715373	2017	J2165-00-000-0004-00	Needs to be added to list of accounts
13	715382	2017	J2165-00-000-0013-00	Needs to be added to list of accounts
14	958558	2017	A4167-00-000-0001-00	Needs to be added to list of accounts
15	958559	2017	A4167-00-000-0002-00	Needs to be added to list of accounts
16	958560	2017	A4167-00-000-0003-00	Needs to be added to list of accounts
17	958561	2017	A4167-00-000-0004-00	Needs to be added to list of accounts
18	960735	2017	S5950-00-015-0001-18	Needs to be added to list of accounts
19	965189	2017	H2550-00-006-0010-12	Needs to be added to list of accounts
20	1012848	2017	L3202-02-000-0001-00	Needs to be added to list of accounts
21	1012851	2017	L3202-02-000-0002-00	Needs to be added to list of accounts
22	1012852	2017	L3202-02-000-0003-00	Needs to be added to list of accounts
23	1012853	2017	L3202-02-000-0004-00	Needs to be added to list of accounts
24	1012854	2017	L3202-02-000-0005-00	Needs to be added to list of accounts
25	1012855	2017	L3202-02-000-0006-00	Needs to be added to list of accounts
26	1012856	2017	L3202-02-000-0007-00	Needs to be added to list of accounts
27	1012857	2017	L3202-02-000-0008-00	Needs to be added to list of accounts
28	1012858	2017	L3202-02-000-0009-00	Needs to be added to list of accounts
29	1012859	2017	L3202-02-000-0010-00	Needs to be added to list of accounts
30	1012860	2017	L3202-02-000-0011-00	Needs to be added to list of accounts
31	1012861	2017	L3202-02-000-0012-00	Needs to be added to list of accounts
32	1012862	2017	L3202-02-000-0013-00	Needs to be added to list of accounts
33	1012863	2017	L3202-02-000-0014-00	Needs to be added to list of accounts
34	1012864	2017	L3202-02-000-0015-00	Needs to be added to list of accounts
35	1012865	2017	L3202-02-000-0016-00	Needs to be added to list of accounts
36	1012866	2017	L3202-02-000-0017-00	Needs to be added to list of accounts
37	1012867	2017	L3202-02-000-0018-00	Needs to be added to list of accounts
38	1012868	2017	L3202-02-000-0019-00	Needs to be added to list of accounts
39	1012869	2017	L3202-02-000-0020-00	Needs to be added to list of accounts
40	1012870	2017	L3202-02-000-0021-00	Needs to be added to list of accounts
41	1012871	2017	L3202-02-000-0022-00	Needs to be added to list of accounts
42	1012872	2017	L3202-02-000-0023-00	Needs to be added to list of accounts
43	1012873	2017	L3202-02-000-0024-00	Needs to be added to list of accounts
44	1012874	2017	L3202-02-000-0025-00	Needs to be added to list of accounts

**Exhibit A**  
**Accounts within TIRZ boundary**

45	1012875	2017	L3202-02-000-0026-00	Needs to be added to list of accounts
46	1013315	2017	S0270-00-000-0000-00	Needs to be added to list of accounts
47	1013324	2017	S0270-00-000-001A-00	Needs to be added to list of accounts
48	1013325	2017	S0270-00-000-002A-00	Needs to be added to list of accounts
49	1013326	2017	S0270-00-000-003A-00	Needs to be added to list of accounts
50	1013327	2017	S0270-00-000-004A-00	Needs to be added to list of accounts
51	1013328	2017	S0270-00-000-005A-00	Needs to be added to list of accounts
52	1013329	2017	S0270-00-000-006A-00	Needs to be added to list of accounts
53	1013330	2017	S0270-00-000-007A-00	Needs to be added to list of accounts
54	1013331	2017	S0270-00-000-008A-00	Needs to be added to list of accounts
55	1013332	2017	S0270-00-000-009A-00	Needs to be added to list of accounts
56	1013333	2017	S0270-00-000-010A-00	Needs to be added to list of accounts
57	1013334	2017	S0270-00-000-011A-00	Needs to be added to list of accounts
58	1013335	2017	S0270-00-000-012A-00	Needs to be added to list of accounts
59	1013336	2017	S0270-00-000-013A-00	Needs to be added to list of accounts
60	1013337	2017	S0270-00-000-014A-00	Needs to be added to list of accounts
61	1013338	2017	S0270-00-000-015A-00	Needs to be added to list of accounts
62	1013339	2017	S0270-00-000-016A-00	Needs to be added to list of accounts
63	1013340	2017	S0270-00-000-017A-00	Needs to be added to list of accounts
64	1014464	2017	F0300-00-007-0028-00	Needs to be added to list of accounts
65	1015467	2017	J2165-00-000-067C-00	Needs to be added to list of accounts
66	1015471	2017	J2165-00-000-067D-00	Needs to be added to list of accounts
67	1015472	2017	J2165-00-000-067E-00	Needs to be added to list of accounts
68	1015473	2017	J2165-00-000-067F-00	Needs to be added to list of accounts
69	1015474	2017	J2165-00-000-067G-00	Needs to be added to list of accounts
70	1015475	2017	J2165-00-000-067H-00	Needs to be added to list of accounts
71	1015476	2017	J2165-00-000-067I-00	Needs to be added to list of accounts
72	1015477	2017	J2165-00-000-067J-00	Needs to be added to list of accounts
73	1015478	2017	J2165-00-000-067K-00	Needs to be added to list of accounts
74	1015479	2017	J2165-00-000-067L-00	Needs to be added to list of accounts
75	1015480	2017	J2165-00-000-067M-00	Needs to be added to list of accounts
76	1015481	2017	J2165-00-000-067N-00	Needs to be added to list of accounts
77	1015482	2017	J2165-00-000-067O-00	Needs to be added to list of accounts
78	1015483	2017	J2165-00-000-067P-00	Needs to be added to list of accounts
79	1015484	2017	J2165-00-000-067Q-00	Needs to be added to list of accounts
80	1015485	2017	J2165-00-000-067R-00	Needs to be added to list of accounts
81	1015486	2017	J2165-00-000-067S-00	Needs to be added to list of accounts
82	1015487	2017	J2165-00-000-067T-00	Needs to be added to list of accounts
83	1015488	2017	J2165-00-000-067U-00	Needs to be added to list of accounts
84	1015489	2017	J2165-00-000-067V-00	Needs to be added to list of accounts
85	1015490	2017	J2165-00-000-067W-00	Needs to be added to list of accounts
86	1020404	2017	F4950-00-000-0011-00	Needs to be added to list of accounts
87	1051935	2017	H4800-00-000-0073-06	Needs to be added to list of accounts
88	1051937	2017	H4800-00-000-0073-07	Needs to be added to list of accounts
89	1068509	2017	S4736-00-000-0001-00	Needs to be added to list of accounts
90	1069298	2017	S3280-00-000-0001-00	Needs to be added to list of accounts

**Exhibit A**  
**Accounts within TIRZ boundary**

91	1069307	2017	S3280-00-000-0004-00	Needs to be added to list of accounts
92	1074759	2017	L1700-98-000-0003-00	Needs to be added to list of accounts
93	1155203	2018	S2950-00-000-0187-03	Needs to be added to list of accounts
94	1179014	2019	S3280-00-000-003A-00	Needs to be added to list of accounts
95	847084	2019	S2950-00-000-0177-45	Needs to be added to list of accounts
96	943750	2019	S2950-00-000-0177-47	Needs to be added to list of accounts
97	840442	2019	D0442-00-000-0001-00	Needs to be added to list of accounts
98	840441	2019	D0442-00-000-0002-00	Needs to be added to list of accounts
99	840444	2019	D0442-00-000-0003-00	Needs to be added to list of accounts
100	840446	2019	D0442-00-000-0004-00	Needs to be added to list of accounts
101	840445	2019	D0442-00-000-0006-00	Needs to be added to list of accounts
102	840443	2019	D0442-00-000-0007-00	Needs to be added to list of accounts
103	605874	2019	M0132-01-000-0001-00	Needs to be added to list of accounts
104	821392	2019	S2950-00-000-0177-01	Needs to be added to list of accounts
105	280915	2019	S2950-00-000-0177-10	Needs to be added to list of accounts
106	827742	2019	S2950-00-000-0177-43	Needs to be added to list of accounts
107	346137	2019	S2950-00-000-0178-03	Needs to be added to list of accounts
108	280996	2019	S2950-00-000-0187-00	Needs to be added to list of accounts
109	281000	2019	S2950-00-000-0187-20	Needs to be added to list of accounts
110	281003	2019	S2950-00-000-0187-45	Needs to be added to list of accounts
111	281005	2019	S2950-00-000-0187-55	Needs to be added to list of accounts
112	641105	2019	S2950-00-000-0187-57	Needs to be added to list of accounts
113	281006	2019	S2950-00-000-0188-00	Needs to be added to list of accounts
114	281008	2019	S2950-00-000-0188-10	Needs to be added to list of accounts
115	281011	2019	S2950-00-000-0188-25	Needs to be added to list of accounts
116	346139	2019	S2950-00-000-0188-27	Needs to be added to list of accounts
117	281012	2019	S2950-00-000-0188-30	Needs to be added to list of accounts
118	281013	2019	S2950-00-000-0188-35	Needs to be added to list of accounts
119	1179012	2019	S3280-00-000-002A-00	Needs to be added to list of accounts

**Exhibit B**  
**Accounts not within TIRZ boundary**

	Short Number	Tax Year(s)	Account No.	HCTO Action Needed
1	281076	2016, 2017, 2018	S2950-00-000-0197-00	Needs to be removed from list of accounts as account is not within TIRZ boundary.
2	189406	2016, 2017, 2018, 2019	H2550-00-006-0016-03	Needs to be removed from list of accounts as account is not within TIRZ boundary.
3	509982	2016, 2017, 2018, 2019	M2650-00-007-0004-12	Needs to be removed from list of accounts as account is not within TIRZ boundary.
4	1182608	2019	H0850-00-003-0016-18	Needs to be removed from list of accounts as account is not within TIRZ boundary.

**Exhibit C**

**Accounts are partially within TIRZ boundary and require additional action**

Short Number	Tax Year(s)	Account No.	HCAD Action Needed	HCTO Action Needed
1 281014	2016, 2017, 2018	S2950-00-000-0188-40	Needs to be split by HCAD to only include account(s) within TIRZ boundary.	Make changes when supplement is processed by HCAD. Note: HCTO did have account in base year 2016, 2017, and 2018; however once corrected by HCAD, the account must be removed on TIRZ account listing (if determined by HCAD to be outside TIRZ boundary).
2 281015	2016, 2017, 2018	S2950-00-000-0188-45	Needs to be split by HCAD to only include account(s) within TIRZ boundary.	Make changes when supplement is processed by HCAD. Note: HCTO did have account in base year 2016, 2017, and 2018; however once corrected by HCAD, the account must be removed on TIRZ account listing (if determined by HCAD to be outside TIRZ boundary).
3 189405	2016, 2017, 2018, 2019	H2550-00-006-0016-02	Originally account was partially within TIRZ boundary and was later split correctly; however, supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year.	Make changes when supplement is processed by HCAD.
4 508865	2016, 2017, 2018, 2019	C7883-01-000-0003-00	Originally account was partially within TIRZ boundary and was later split correctly; however, supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year.	Make changes when supplement is processed by HCAD.
5 508903	2016, 2017, 2018, 2019	C7883-02-000-0004-00	Originally account was partially within TIRZ boundary and was later split; however the supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year. Also, we noted that the HCAD Appraisal values are inconsistent between split accounts.	Make changes when supplement is processed by HCAD.
6 189392	2019	H2550-00-006-0010-05	Originally account was partially within TIRZ boundary and was later split correctly; however, supplement to adjust values are only for tax years 2018 and 2019. Need HCAD to process supplement to split values for 2016(base) and 2017 year.	Make changes when supplement is processed by HCAD. Note: HCTO did not have account in base year 2016, 2017, and 2018; however once corrected by HCAD, the account must be included on TIRZ account listing for year 2016-2019.

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

April 27, 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 September 2020 through December 2020

Dear Mr. Villarreal:

We conducted a limited scope review of the Special Inventory financial statements for the months ended September 30, 2020 through December 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 December 31, 2020, the "Pending Accts" balance sheet account had a balance of \$11,414.21. 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 \$3,169.14.

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 H. SHOLETERRY  
JUDGE, 62<sup>ND</sup> D.C.

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

J. R. "BOBBY" FLORES  
JUDGE, 191<sup>ST</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 290<sup>TH</sup> D.C.

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

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

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

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

L. KENO VASQUEZ  
JUDGE, 368<sup>TH</sup> D.C.

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 484<sup>TH</sup> D.C.

**Observation No. 2:**

As of December 31, 2020, the "Shorts/Overs" balance sheet account had a credit balance of \$160.01. The balance consists of cashier overages and shortages dating from June 2014 through December 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 May 7, 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  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

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**HIDALGO COUNTY DISTRICT JUDGES**

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

FERRAN HINOJANCAS  
JUDGE, 83<sup>RD</sup> D.C.

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

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

MARLA CUELLAR  
JUDGE, 214<sup>TH</sup> D.C.

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

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

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

L. KENO VASQUEZ  
JUDGE, 384<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 459<sup>TH</sup> D.C.

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 17, 2021

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 January 2021 and February 2021

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 months of January 2021 and February 2021 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 months of January 2021 and February 2021. 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 H. SINGLETERRY JUDGE, 62 <sup>ND</sup> D.C.	FERNANDO NANCAS JUDGE, 89 <sup>TH</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 138 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 209 <sup>TH</sup> D.C.	MARLA GUELLAR JUDGE, 276 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 388 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 448 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 484 <sup>TH</sup> D.C.
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- 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 January 2021 and February 2021 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 months of January 2021 and February 2021 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 \$87,576,322.49 and \$42,700,713.11, respectively. 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:

**January 2021**

- Deposits were short a total of \$3,243.34, which consisted of \$1,020.20 in cash and \$2,223.14 in checks. Some of the significant shortages are as follows:
  - Cash shortage in the amount of \$100.20 at the Mission Tax Office for January 12, 2021 collections;
  - Cash shortage in the amount of \$480.00 and \$100.01 at the Pharr Tax Office for January 7, 2021 and January 13, 2021 collections, respectively;
  - Cash shortage in the amount of \$199.05 at the Weslaco Tax Office for January 28, 2021 collections;
  - Cash shortage in the amount of \$78.00 at the Edinburg Tax Office for January 25, 2021 collections; and
  - Check shortage in the amount of \$805.02, \$714.11, and \$700.00 at the Edinburg Tax Office for January 22, 2021, January 27, 2021, and January 28, 2021 collections, respectively.
- Deposits were over a total of \$1,059.32 in cash. Some of the significant overages were as follows:
  - Cash overage in the amount of \$23.59, \$33.35, and \$680.50 at the Pharr Tax Office for January 5, 2021, January 11, 2021, and January 25, 2021 collections, respectively;
  - Cash overage in the amount of \$50.00 at the Weslaco Tax Office for January 29, 2021 “A” batch collections; and
  - Cash overage in the amount of \$65.07, \$20.05, and \$45.01 at the Edinburg Substation for January 15, 2021, January 19, 2021, and January 29, 2021 “B” batch collections, respectively.

**February 2021**

- Deposits were short a total of \$8,440.59, which consisted of \$311.02 in cash and \$8,129.57 in online credit card payments. Some of the significant shortages are as follows:
  - Cash shortage in the amount of \$300.00 at the Edinburg Tax Office for collections made on February 12, 2021; and
  - Online credit card shortage in the amount of \$5,853.50 and \$2,276.07 at the Edinburg Tax Office for February 12, 2021 and February 9, 2021 collections, respectively.

**HIDALGO COUNTY DISTRICT JUDGES**

- Deposits were over a total of \$4,565.49, which consisted of \$81.14 in cash and \$4,484.35 in electronic check collections. Some of the significant overages are as follows:
  - Cash overage in the amount of \$20.00 at the Pharr Tax Office for February 12, 2021 collections;
  - Cash overage in the amount of \$20.00 at the Edinburg Tax Office for February 26, 2021 "B" batch collections; and
  - Electronic check overage in the amount of \$4,484.35 due to a deposit made on February 9, 2021.

The cash shortages were replenished with funds in the Cashier Over/Short balance sheet account. Overages were not remitted to the County Treasurer's Office; instead, they were recorded in the Cashier Over/Short balance sheet account.

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

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

**Recommendation:**

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

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

**Observation No. 2:**

We noted that in the months of January 2021 and February 2021, miscellaneous overages were deposited and recorded in the Cashier Over/Short balance sheet account in the amount of \$180.00 and \$260.00, respectively. The deposits consisted of:

January 2021

- \$20.00 found in Mission Tax Office lobby on January 13, 2021;
- \$100.00 found by Lone Star National Bank within deposit #194 not accounted for by the department on January 14, 2021; and
- \$60.00 found in Edinburg Tax Office lobby on January 21, 2021

February 2021

- \$20.00 found in Edinburg Tax Office lobby on February 4, 2021; and
- \$240.00 found in the San Juan Tax Office lobby on December 8, 2020 and deposited on February 23, 2021.

The County Auditor's Office recommends that miscellaneous overages should be recorded as Due to Treasurer's and remitted to the County Treasurer's Office as miscellaneous revenue. If anyone returns to claim the funds, the Treasurer's Office will issue a check to the individual. The funds should not be used to replenish the Cashier Over/Short balance sheet account.

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**HIDALGO COUNTY DISTRICT JUDGES**

Failure to ensure that miscellaneous overages are recorded properly will result in a misstatement of the Tax General financial statement.

**Recommendation:**

As of March 31, 2021, these funds are recorded in the Cashier Over/Short balance sheet account. Management should correct the financials to record the \$180.00 and \$260.00 as Due to Treasurer's and remit the amount to the Treasurer's Office as miscellaneous revenue. In addition, management should develop and implement formal monitoring procedures to ensure that miscellaneous overages are properly accounted and reported.

**Observation No. 3:**

We noted that collections for 1 day in the month of January 2021 and 9 days in the month of February 2021 were transferred to the County Treasurer's Office 6 to 11 business days after the day the collections were 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 May 24, 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  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 12, 2021

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

Re: Texas Parks and Wildlife Financial Statements for November 2020 and December 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the months ended November 20, 2020 and December 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

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

The November 2020 and December 2020 financial statements were submitted to the County Auditor's Office 53 days and 21 days, respectively, after the fifteenth business day following the end of the month. According to the Accountant, the financial statements were submitted late due to heavy work load.

In accordance to Local Government Code, Sec. 114.002, "The County Auditor shall determine the time and manner for making reports to the auditor." The County Auditor's Office has a policy requiring that the County Clerk's financial statements must be filed within 15 business days after the last day of each month. Timely submittal of the Financial Statements helps ensure proper accounting and accurate financial conditions of accounts on County books. In addition, timely submittal of Financial Statements helps prevent the loss of County revenues and misuse of County assets.

We recommend that management develop and implement formal monitoring procedures to ensure Texas Parks & Wildlife financial statements are submitted in a timely manner.

Please provide a management response to the observation noted above by April 23, 2021.

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.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLEERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 89 <sup>TH</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 133 <sup>RD</sup> D.C.	ROSE GUERRA REYNA JUDGE, 205 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 276 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 352 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 388 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.
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Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

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**HIDALGO COUNTY DISTRICT JUDGES**

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

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

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

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

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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

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

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

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

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

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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



EDINBURG, TEXAS 78539

April 23, 2021

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

Re: Registry Financial Statements for November 2020 through December 2020

Dear Mr. Guajardo:

We conducted a limited scope review of the Registry financial statements for the months ending November 30, 2020 through December 31, 2020 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

**Observation No. 1:**

As of December 31, 2020, the "Investments" and "Trust Deposits" balance sheet accounts had a balance of \$8,881,097.31 and \$6,806,536.21, respectfully. The balances consist of funds deposited into the registry account from 1954 through 2020 pursuant to a court order. According to the County Clerk's Internal Auditor, a list of cases is sent to the DA's Office. If the DA's Office notifies them that the cases were dismissed or are stale, the funds are sent to the State Comptroller's Office as unclaimed property. In cases in which no order has been found the funds are kept in the Registry Account.

We recommend that research be conducted to determine if the court has ordered the release of funds. Assistance of the District Attorney's Office should be requested for the older cases that have no court orders.

**Observation No. 2:**

We noted that 18 checks totaling \$429,316.37 issued during the months of February 2020 through December 2020 were not posted in Odyssey (EXHIBIT A). According to the County Clerk's Office Internal Auditor, 3 of the 18 checks were posted during the month of January 2021, and 15 checks have not been posted in Odyssey due to configuration issues. The department is currently working with the Information Technology Department to resolve the problem.

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

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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

I. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Observation No. 3:**

The November 2020 and December 2020 financial statements were submitted to the County Auditor's Office 53 days and 21 days, respectively, after the fifteenth business day following the end of the month. According to the County Clerk's Accountant, the financial statements were submitted late as staff was awaiting to received interest earned on Certificates of Deposit from the financial institutions.

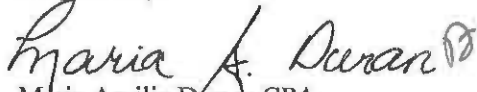
In accordance with Local Government Code, Sec. 114.002, "The County Auditor shall determine the time and manner for making reports to the auditor." The County Auditor's Office has a policy requiring that the County Clerk's financial statements must be filed within 15 business days after the last day of each month. Timely submittal of the financial statements helps ensure proper accounting and accurate financial conditions of accounts are reflected on the County's books.

We recommend that the County Clerk's Office contact the various financial institutions and request that the interest earned amounts be received earlier. As an alternative, the financial statements should be submitted to the County Auditor's Office without recording the interest earned. A revised balance sheet should be submitted to the County Auditor's Office after the interest earned are recorded on the financial statements.

Please provide a management response to observations noted above by May 7, 2021.

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

Respectfully,

  
Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SMOLETERY  
JUDGE, 62<sup>ND</sup> D.C.

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

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

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

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

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 454<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 29, 2021

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

Re: Jury Script Financial Statements for November 2020 and December 2020

Dear Ms. Leo:

We conducted a limited scope review of the Jury Script financial statements for the months ended November 30, 2020 and December 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  
Mr. Valde Guerra, County Executive Officer

## HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

MARLA CUELLAR  
JUDGE, 273<sup>RD</sup> D.C.

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 444<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 29, 2021

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

Re: Fee Financial Statements for June 2020 through December 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the Fee financial statements for the months of June 2020 through December 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 December 31, 2020, the "Accounts Receivable" balance sheet account had a balance of \$5,790.57. 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 \$5,129.57 from February 18, 2010 through December 16, 2020; and
- "Over disbursements" in the amount of \$270.00 from August 30, 2012 and October 18, 2012.

We recommend that the District Clerk's Office make attempts to collect. If collection efforts have been exhausted, management should request indemnification from Commissioners Court for the \$5,790.57.

## **Observation No. 2:**

As of December 31, 2020, the "Due to Other Governments" balance sheet account had a balance of \$24,453.79. The amount consisted of \$2,879.79 due to the Secretary of State from December 11, 2003 through November 21, 2019 and \$21,574.00 due to Texas Department State Health Services from August 5, 2005 through December 30, 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, 82<sup>ND</sup> D.C.

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

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

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

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

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

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

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

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

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 484<sup>TH</sup> 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 December 31, 2020, the "Due to Others" balance sheet account had a balance of \$412,587.18. The balance consisted of the following:

- "Attorney Ad-Litem" in the amount of \$4,581.11 dating from February 28, 2006 through April 30, 2016. Research on these cases was conducted by the County Auditor's Office and the findings have been previously provided.
- "Court ordered social study" in the amount of \$200.00 from July 16, 2003;
- "Overpayments" in the amount of \$399,086.00 dating from May 27, 2003 through December 30, 2020; and
- "Void checks over 90 days" in the amount of \$8,720.07 dating from May 17, 2017 through September 17, 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.

Please provide a management response to the observations noted above by April 9, 2021.

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: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

OVERSEER

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

L. XENO VASQUEZ  
JUDGE, 388<sup>TH</sup> D.C.

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 6, 2021

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

Re: Special Registry Financial Statements for May 2020 through December 2020

Dear Ms. Hinojosa:

We conducted a limited scope review of the Special Registry financial statements for the months ending May 31, 2020 through December 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 December 31, 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 December 31, 2020, the "Held in Trust" balance sheet account had a balance of \$15,490,705.29. The balance consisted of the following:

- "Bank-Hit Pend. Judgement" in the amount of \$65,932.34;
- "Held in Trust-Other" in the amount of \$6,089,399.52; and
- "2003 Bank-Hit Pend. Judgement -Other" in the amount of \$9,335,373.43.

According to the District Clerk's Office, as time permits, staff is working on clearing the accounts. In addition, research is being done on the older cases to ensure that the funds are properly distributed.

### **HIDALGO COUNTY DISTRICT JUDGES**

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

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

J. R. "BOBBY" FLORES  
JUDGE, 137<sup>TH</sup> D.C.

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

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

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

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

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

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

ISRAEL RAMON, JR.  
JUDGE, 459<sup>TH</sup> D.C.


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

JOSE "JOE" RAMIREZ  
JUDGE, 484<sup>TH</sup> D.C.

We recommend that staff continue to conduct research to determine if a court order exists or is needed to pay the funds to whom they are owed.

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: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

FERRANDO MANCINAS  
JUDGE, 13<sup>th</sup> D.C.

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

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

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

MARIO E. RAMIREZ, JR.  
JUDGE, 35<sup>th</sup> D.C.

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

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

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

ISRAEL RAMON, JR.  
JUDGE, 45<sup>th</sup> D.C.

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

JOSE "JOE" RAMIREZ  
JUDGE, 46<sup>th</sup> D.C.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 26, 2021

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

Re: *Monthly Fees Report* for February 2021

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of February 2021 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 February 2021. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### Methodology:

In conducting the review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANQUIS  
JUDGE, 87<sup>TH</sup> D.C.

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

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

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

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

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

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

L. KENO VASQUEZ  
JUDGE, 397<sup>TH</sup> D.C.

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

RENEE H. BETANCOURT  
JUDGE, 443<sup>RD</sup> D.C.

JOSE "JOE" RAMIREZ  
JUDGE, 484<sup>TH</sup> D.C.

**Conclusion:**

Collections for the month of February 2021 totaled \$64.00. Based on the review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the 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 collections for 1 of 2 days in February 2021 were deposited at the County Treasurer's Office 11 days, after collections were received. According to the Accounting Clerk, the collections were not deposited timely due to an oversight.

The County Auditor's Office requires that all collections be remitted to the County Treasurer's Office on a daily basis, unless the amount collected is less than \$100.00 then by the end of the work week.

Failure to make the deposit to the County Treasurer's Office on a timely basis may result in the loss or misuse of County funds.

**Recommendation:**

Management should ensure that deposits are made on a timely basis.

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,  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

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EDINBURG, TEXAS 78539

April 30, 2021

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

Re: *Monthly Fees Report* for March 2021

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of March 2021 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Report* for the month of March 2021. 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).
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- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued; and 2.) total deposits made with the County Treasurer.
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- Verified that receipts were properly completed and issued in sequential order.
- Verified that *Close-out Reports* were properly completed.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS H. ENOLETEYNY  
JUDGE, 92<sup>ND</sup> D.C.

BERNARDO MARCHES  
JUDGE, 91<sup>ST</sup> D.C.

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

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

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

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

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

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

L. KENO VASQUEZ  
JUDGE, 399<sup>TH</sup> D.C.

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

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

JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Conclusion:**

Collections for the month of March 2021 totaled \$319.00. Based on the review, we have concluded that fees were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer,  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

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