

# COUNTY of HIDALGO

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

March 22, 2022

The Honorable Richard F. Cortez, Hidalgo County Judge  
 The Honorable David L. Fuentes, Commissioner Precinct No. 1  
 The Honorable Eduardo Cantu, Commissioner Precinct No. 2  
 The Honorable Everardo Villarreal, Commissioner Precinct No. 3  
 The Honorable Ellie Torres, Commissioner Precinct No. 4

Dear Judge and Commissioners:

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

Department	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	November 2021 DTA Payment Request Report No. 2021-64
Mr. Ron Garza, City Manager City of Edinburg	City of Edinburg TIRZ No. 1 The Shoppes – Report No. 2021-29
The Honorable Celestino Avila, Constable Hidalgo County Precinct No. 1	MFR for November 2021 and December 2021
The Honorable Martin Cantu, Constable Hidalgo County Precinct No. 2	MFR for November 2021
The Honorable Lazaro Gallardo, Constable Hidalgo County Precinct No. 3	MFR for November 2021
The Honorable Atanacio Gaitan Jr, Constable Hidalgo County Precinct No. 4	MFR for November 2021
The Honorable Daniel Marichalar, Constable Hidalgo County Precinct No. 5	MFR for November 2021
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of the Criminal District Attorney	Forensic Center MFR for September 2021 through November 2021
Mr. Homero Garza, Fire Marshal Hidalgo County Fire Marshal's Office	MFR for October 2021
Mr. Eduardo Olivarez, Director Hidalgo County Department of Health and Human Services	Environmental Health Division MFR for November 2021
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program MFR for November 2021
The Honorable Everardo Villarreal, Commissioner Hidalgo County Precinct No. 3	Sanitation Program MFR for October 2021
The Honorable Ellie Torres, Commissioner Hidalgo County Precinct No. 4	Sanitation Program MFR for September 2021
The Honorable J.E. Guerra, Sheriff Hidalgo County Sheriff's Office	Fee Account MFR for Sep - Oct 2021
The Honorable Lazaro Gallardo, Constable Hidalgo County Precinct No. 3	MFR for December 2021
Mr. Eduardo Olivarez, Director Hidalgo County Department of Health and Human Services	Environmental Health Division MFR for December 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 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, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.

The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Sanitation Program MFR for December 2021
The Honorable Martin Cantu, Constable Hidalgo County Precinct No. 2	MFR for December 2021
The Honorable David L. Fuentes, Commissioner Hidalgo County Precinct No. 1	Sanitation Program MFR for October 2021 through December 2021
The Honorable Atanacio Gaitan Jr, Constable Hidalgo County Precinct No. 4	MFR for December 2021
The Honorable Daniel Marichalar, Constable Hidalgo County Precinct No. 5	MFR for December 2021
Ms. Angie Chapa, Law Librarian Hidalgo County Law Library	MFR for November 2021 through January 2022
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	December 2021 DTA Payment Request Report No. 2021-66
Mr. T.J. Arredondo, Director Hidalgo County Planning Department	MFR for November 2021 through December 2021
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for November 2021
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for December 2021
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for November 2021
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for December 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for July 2021 through September 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for July 2021 through September 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Reports for July 2021 through September 2021
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for July 2021 through September 2021
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for October 2021 through December 2021
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl.1	Monthly Fines and Fees Reports October 2021 through December 2021
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Sonia "Dr." Trevino, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Juan "J.J." Pena, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Homero A. Jasso, Justice of the Peace Pct.4 Pl. 2	Monthly Fines and Fees Reports for July 2021 through September 2021
The Hon. Homero A. Jasso, Justice of the Peace Pct.4 Pl. 2	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Jason Pena, Justice of the Peace Pct. 5, Pl. 1	Monthly Fines and Fees Reports for October 2021 through December 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for August 2021 through November 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Registry Financial Statements for June 2021 through October 2021

**HIDALGO COUNTY DISTRICT JUDGES**

The Hon. Lita Leo, Hidalgo County Treasurer	Jury Script Financial Statements for May 2021 through September 2021
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Fee Financial Statements for May 2021

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Attachments

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**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY *of* HIDALGO

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January 6, 2022

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

Re: November 2021 DTA Payment Request Report No. 2021-64

Dear Mr. Villarreal:

We completed a limited scope review of the November 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 November 2021 DTA payment request in the amount of \$154,665.65 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended November 30, 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 November 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, 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.

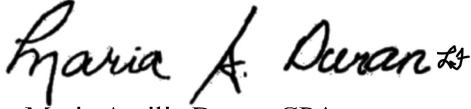
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of November 2021."
- Although DTA fees for 153 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 (151 tax accounts) and small amounts collected (2 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 Enrique Leal, Internal Auditor I, at 318-2511, ext. 4641, 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: Exhibit A

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP  
Mr. Valde Guerra, County Executive Officer  
Ms. Eva Mireles, Chief Deputy, Hidalgo County Tax Office

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## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2019	T500002000007400	46.47	11.47	57.94	8.23
2	1	2018	J522000000003800	35.2	11.88	47.08	6.6
3	1	2018	T475001000000800	28.88	8.57	37.45	5.11
4	1	2018	W060000004000100	0.43	0.2	0.63	0.1
5	1	2017	M578500000002000	77.45	31.36	108.81	14.87
6	1	2017	P350000000004000	20.25	8.68	28.93	4.01
7	1	2016	T220000008001814	78.22	38.33	116.55	15.72
8	1	2016	E585000000000100	80.16	33.8	113.96	14.79
9	1	2016	E330000281000305	69.99	36.34	106.33	14.59
10	1	2016	V368504000015600	45.05	21.29	66.34	8.85
11	1	2016	A280000000003000	35.94	20.54	56.48	7.98
12	1	2016	E540000065001000	27.23	12.71	39.94	5.31
13	1	2016	P779000000000600	4.28	1.92	6.2	0.81
14	1	2015	W240000006000800	216.59	108.11	324.7	39.31
15	1	2015	G810000006000500	212.65	105.44	318.09	38.28
16	1	2015	S295000000036825	115.06	59.74	174.8	21.92
17	1	2015	W380000529000002	46.13	31.64	77.77	11
18	1	2015	E170003000003600	40.9	22.56	63.46	8.34
19	1	2015	R116000000000400	42.91	22.56	65.47	8.3
20	1	2015	L205000042001300	26.07	12.75	38.82	4.61
21	1	2015	W230000058000700	8.84	4.59	13.43	1.68
22	1	2015	P050000126005600	5.24	2.62	7.86	0.95
23	1	2014	G810000006000500	202.65	124.81	327.46	40.13
24	1	2014	C443503000011000	50.63	37.25	87.88	12.08
25	1	2014	L670000003000400	43.06	32.19	75.25	10.4
26	1	2014	C180000035001200	51.48	30.8	82.28	9.89
27	1	2014	A265500000002500	30.64	22.71	53.35	7.35
28	1	2014	B190031000003400	16.11	10.35	26.46	3.38
29	1	2014	B190031000003400	16.11	10.35	26.46	3.38
30	1	2014	K240000000033228	1.53	1.04	2.57	0.34
31	1	2013	M550000097001312	538.16	360.12	898.28	100.1
32	1	2013	G810000006000500	202.69	149.14	351.83	43.78
33	1	2013	R418000000000500	199.57	142.86	342.43	41.31
34	1	2013	T125002004005000	44.2	29.28	73.48	8.09
35	1	2013	G803081271280000	0.05	0.05	0.1	0.01
36	1	2012	M550000097001312	551.18	434.97	986.15	112.44
37	1	2012	P927701000001600	124.96	97.36	222.32	24.93
38	1	2012	F675005000002100	61.6	52.71	114.31	14.41
39	1	2012	T625001000001000	23.33	21.06	44.39	5.95
40	1	2012	N861301000009900	18.21	14.21	32.42	3.64
41	1	2012	N760000004001200	17.88	13.39	31.27	3.33
42	1	2011	M550000097001312	564.22	512.97	1,077.19	125.26
43	1	2011	F675005000002100	98.03	95.65	193.68	24.7
44	1	2011	C790000000000320	50.48	51.43	101.91	13.7
45	1	2011	C790000000000320	50.43	51.4	101.83	13.69
46	1	2011	F675005000002100	40.41	39.43	79.84	10.18
47	1	2011	E431000000011000	29.01	25.31	54.32	5.96
48	1	2011	K240000000007305	29.07	24	53.07	5.36
49	1	2011	M62500000K002600	19.08	18.69	37.77	4.84

50	1	2011	T57000002000100	18.45	17.22	35.67	4.29
51	1	2011	F675005000002100	15.47	15.1	30.57	3.9
52	1	2011	B158003004001400	20.53	16.61	37.14	3.63
53	1	2011	R026300000001100	17.66	14.29	31.95	3.13
54	1	2011	G590098004000101	15	12.94	27.94	3.01
55	1	2011	L045000024000003	13.63	11.32	24.95	2.54
56	1	2010	P536500000002400	659.92	690.16	1,350.08	163.33
57	1	2010	M550000097001312	577.25	594.08	1,171.33	138.54
58	1	2010	R025001000002200	281.74	255.21	536.95	51.98
59	1	2010	F675005000002100	156.44	171.43	327.87	42.24
60	1	2010	A210000057000900	112.54	107.96	220.5	23.47
61	1	2010	M62500000K002600	65.13	71.59	136.72	17.68
62	1	2010	E431000000009000	56.14	63.57	119.71	16.08
63	1	2010	P320002008000400	49.27	55.8	105.07	14.12
64	1	2010	C687000000003300	36.7	36.44	73.14	8.21
65	1	2010	R026300000001100	25.39	23.59	48.98	4.95
66	1	2010	H302000000000700	25.51	23.11	48.62	4.71
67	1	2010	J570098005000205	5.03	6.46	11.49	1.65
68	1	2009	R025001000002200	284.75	292.1	576.85	57.66
69	1	2009	M550000097001312	180.05	206.91	386.96	46.45
70	1	2009	F675005000002100	114.64	139.37	254.01	33.01
71	1	2009	A210000057000900	92.41	99.73	192.14	20.93
72	1	2009	P934000000002700	107.73	106.93	214.66	20.2
73	1	2009	B158504000000700	75.36	81.09	156.45	16.96
74	1	2009	F675005000002100	10.58	12.86	23.44	3.05
75	1	2009	W010000035000510	13.64	13.46	27.1	2.52
76	1	2009	N580000004001500	12.21	12.57	24.78	2.49
77	1	2008	R025001000002200	284.48	325.97	610.45	62.73
78	1	2008	A210000066000600	79.03	108.94	187.97	25.84
79	1	2008	S62200000001000	96.13	105.33	201.46	19.03
80	1	2008	P927701000001700	43.6	48.07	91.67	8.76
81	1	2008	L672500000014000	13.72	16.99	30.71	3.62
82	1	2008	B190016000000200	14.53	16.62	31.15	3.19
83	1	2008	G130000001000200	14.47	16.06	30.53	2.96
84	1	2007	A040000000001800	311.91	363.63	675.54	60.35
85	1	2007	R284805000001000	48.08	76.32	124.4	17.67
86	1	2007	H365003000001100	23.27	28.12	51.39	4.95
87	1	2007	N325000000001400	12.91	17.85	30.76	3.76
88	1	2007	M015000062000401	10.14	14.26	24.4	3.06
89	1	2007	M475000002001600	2.96	3.58	6.54	0.63
90	1	2006	A040000000001800	123.6	158.93	282.53	26.14
91	1	2006	W380000503000003	128.08	157	285.08	23.63
92	1	2006	W380000503000003	128.08	157	285.08	23.63
93	1	2006	E810000007003005	21.99	29.01	51	4.98
94	1	2006	E310000036001600	13.22	16.7	29.92	2.66
95	1	2006	E540000026002500	3.58	4.89	8.47	0.89
96	1	2006	W380000503000003	-128.08	-157	-285.08	-23.63
97	1	2005	W380000503000003	128.08	172.37	300.45	25.94
98	1	2005	W380000503000003	128.08	172.37	300.45	25.94
99	1	2005	O810002000000700	85.96	132.87	218.83	25.14
100	1	2005	E431000000000200	42.9	64.59	107.49	11.77

101	1	2005	W380000238000005	24.28	36.56	60.84	6.66
102	1	2005	V057501000009300	16.09	27.45	43.54	5.87
103	1	2005	S100000002003000	14.37	22.86	37.23	4.49
104	1	2005	E810000007003005	13.61	19.59	33.2	3.33
105	1	2005	R382500008000500	12.79	18.05	30.84	2.96
106	1	2005	W230000052000300	8.38	13.38	21.76	2.64
107	1	2005	E540000026002500	4.17	6.2	10.37	1.11
108	1	2005	H510000001000100	2.94	4.37	7.31	0.78
109	1	2005	W380000503000003	-128.08	-172.37	-300.45	-25.94
110	1	2004	L595002002002100	223.04	309.1	532.14	41.15
111	1	2004	L007001000007300	71.38	121.77	193.15	23.45
112	1	2004	W380000503000003	50.05	73.36	123.41	11.04
113	1	2004	W380000503000003	50.05	73.36	123.41	11.04
114	1	2004	M190001000003200	25.01	35.66	60.67	5.06
115	1	2004	B496504000032900	7.92	13.94	21.86	2.8
116	1	2004	R470000013000100	10.5	15.39	25.89	2.32
117	1	2004	M520000049001100	3.92	6.78	10.7	1.33
118	1	2004	M520000049001100	2.36	4.06	6.42	0.8
119	1	2004	B040000000000100	0.17	0.29	0.46	0.05
120	1	2004	W380000503000003	-50.05	-73.36	-123.41	-11.04
121	1	2003	C211000000005900	70.86	113.09	183.95	17.22
122	1	2003	G040000006000100	9.56	17.45	27.01	3.31
123	1	2003	L595002002002100	8.36	12.57	20.93	1.69
124	1	2003	W010000044001052	6.88	10.39	17.27	1.4
125	1	2003	A180000040000712	2.16	4.5	6.66	0.96
126	1	2002	T706000000000200	12.06	18.93	30.99	2.35
127	1	2002	C690000001000700	4.98	8.5	13.48	1.28
128	1	2001	H495000004000300	20.15	45.42	65.57	9.3
129	1	2001	D290000000001300	37.04	60.2	97.24	6.83
130	1	2001	D290000000001300	37.03	60.2	97.23	6.83
131	1	2001	D290000000001300	37.03	60.21	97.24	6.83
132	1	2001	D290000000001300	-37.03	-60.21	-97.24	-6.83
133	1	2000	V089500000004800	30.37	68.8	99.17	13.26
134	1	2000	T670000002000600	34.91	65.14	100.05	8.96
135	1	2000	D380001000003500	4.15	9.31	13.46	1.77
136	1	1999	L596502000005000	106.04	217.29	323.33	32.13
137	1	1999	V089500000004800	37.54	89.57	127.11	17.06
138	1	1999	L596502000005000	39.25	80.43	119.68	11.89
139	1	1999	T620000000001300	11.23	21.63	32.86	2.78
140	1	1999	R385000003000700	7.61	16.61	24.22	2.77
141	1	1998	L596502000005000	102.54	222.4	324.94	32.91
142	1	1998	L596502000005000	64.66	140.25	204.91	20.76
143	1	1998	E810000007000800	21.45	46.9	68.35	7.05
144	1	1996	C070000101001409	5.86	12.83	18.69	1.52
145	1	1995	C905000002000300	64.7	155.87	220.57	20.77
146	1	1995	C655000003002100	12.8	31.59	44.39	4.44
147	1	1995	A080098000111600	7.09	21.29	28.38	4.09
148	1	1994	C905000002000300	35.44	89.63	125.07	12.01
149	1	1993	R130000000000900	3.98	11.01	14.99	1.63
150	1	1992	A080000000114909	12.33	38.39	50.72	6.53
151	1	2001	W010000031000205	10.27	22.62	32.89	4.56
152	1	2009	L136500000010300	11.22	15.19	26.41	3.74
153	1	2006	E540000045000300	3.89	5.96	9.85	1.25

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 7, 2022

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

Re: City of Edinburg TIRZ No. 1 The Shoppes Report No. 2021-29

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 1. The objectives of the review were to determine the accuracy of the City of Edinburg TIRZ No. 1 2020-2021 payment request and compliance with Section 3 (b) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 1 as of January 31, 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.

The results of the review revealed the following:

1. A payment request was submitted in the amount of \$289,830.04; however, it was determined that the payment amount should be \$289,749.43 (see Exhibit A).
2. The annual report was submitted in compliance with Section 3 (b) of the interlocal agreement and Tax Code §311.016.

We will proceed to process the 2020-2021 Edinburg TIRZ No.1 payment in the amount of \$289,749.43

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

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

## HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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, 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, 448<sup>TH</sup> D.C.

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

**EXHIBIT A**

**2020-2021 Edinburg TIRZ No. 1 - The Shoppes Payment**

<b>Tax Increment Reinvestment Zone (TIRZ) Payment Calculation</b>	<b>Edinburg TIRZ No. 1 Calculation 2020</b>	<b>Edinburg TIRZ No. 1 Calculation 2019</b>	<b>Edinburg TIRZ No. 1 Calculation 2018</b>	<b>Edinburg TIRZ No. 1 Calculation 2017</b>	<b>Total</b>
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 63,319,883.00 0.00575				
<b>GHD Actual Tax Levy for all real property tax accounts located within the TIRZ</b>	<b>\$ 364,089.33</b>				
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 63,319,883.00 1,577,021.00				
<b>Captured Appraised Value</b>	<b>\$ 61,742,862.00</b>				
Captured Appraised Value <i>(multiplied by)</i> Contribution Rate ( Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	\$ 61,742,862.00 0.005043				
<b>Tax Levy Due to TIRZ</b>	<b>\$ 311,369.25</b>				
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 338,903.16 364,089.33				
<b>Percent Collected of Actual Levy</b>	<b>93.0824%</b>				
Tax Levy Due to TIRZ <i>(Multiplied by)</i> Percent Collected of Actual Levy	\$ 311,369.25 93.0824%				
<i>(Less)</i> Adjustments **	\$ 289,830.04				
<b>2020-2021 TIRZ PAYMENT AMOUNT</b>	<b>\$ 289,830.04</b>		\$ -	\$ -	\$ 289,830.04

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

<b>Tax Increment Reinvestment Zone (TIRZ) Payment Calculation</b>	<b>County Auditor's Calculation for Tax Year 2020</b>	<b>County Auditor's Calculation for Tax Year 2019</b>	<b>County Auditor's Calculation for Tax Year 2018</b>	<b>County Auditor's Calculation for Tax Year 2017</b>	<b>Total</b>
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 63,319,883.00 0.00575	\$ 62,540,040.00 0.00575	\$ 62,265,028.00 0.0058	\$ 55,762,725.00 0.0058	
<b>GHD Actual Tax Levy for all real property tax accounts located within the TIRZ</b>	<b>\$ 364,089.33</b>	<b>\$ 359,605.23</b>	<b>\$ 361,137.16</b>	<b>\$ 323,423.81</b>	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 63,319,883.00 1,577,021.00	\$ 62,540,040.00 1,577,021.00	\$ 62,265,028.00 1,577,021.00	\$ 55,762,725.00 1,577,021.00	
<b>Captured Appraised Value</b>	<b>\$ 61,742,862.00</b>	<b>\$ 60,963,019.00</b>	<b>\$ 60,688,007.00</b>	<b>\$ 54,185,704.00</b>	
Captured Appraised Value <i>(multiplied by)</i> Contribution Rate ( Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	\$ 61,742,862.00 0.005043	\$ 60,963,019.00 0.005036	\$ 60,688,007.00 0.005100	\$ 54,185,704.00 0.005104	
<b>Tax Levy Due to TIRZ</b>	<b>\$ 311,369.25</b>	<b>\$ 307,009.76</b>	<b>\$ 309,508.84</b>	<b>\$ 276,563.83</b>	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 282,049.92 364,089.33	\$ 56,856.24 359,605.23	\$ - 361,137.16	\$ - 323,423.81	
<b>Percent Collected of Actual Levy</b>	<b>77.4672%</b>	<b>15.8107%</b>	<b>0.0000%</b>	<b>0.0000%</b>	
Tax Levy Due to TIRZ <i>(Multiplied by)</i> Percent Collected of Actual Levy	\$ 311,369.25 77.4672%	\$ 307,009.76 15.8107%	\$ 309,508.84 0.0000%	\$ 276,563.83 0.0000%	
<i>(Less)</i> Administrative Cost	\$ 241,209.04	\$ 48,540.39	\$ -	\$ -	
<i>(Less)</i> Adjustments **	\$ -	\$ -	\$ -	\$ -	
<b>2020-2021 TIRZ PAYMENT AMOUNT</b>	<b>\$ 241,209.04</b>	<b>\$ 48,540.39</b>	<b>\$ -</b>	<b>\$ -</b>	\$ 289,749.43

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

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 28, 2022

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

Re: MFR for November 2021 and December 2021

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* (MFR) and supporting documentation for the months of November 2021 and December 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of November 2021 and December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

### 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, 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.

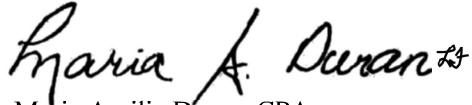
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Conclusion:**

Collections for the months of November 2021 and December 2021 totaled \$13,690.50 and \$1,500.00, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

FERNANDO MANCIAS  
JUDGE, 99<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  
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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

January 28, 2022

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

Re: MFR for November 2021

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* (MFR) and supporting documentation for the month of November 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of November 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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

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

**Conclusion:**

Collections for the month of November 2021 totaled \$13,809.00. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Armando Campos, Chief Deputy, Hidalgo County Precinct No. 2

---

**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, 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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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

January 28, 2022

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

Re: MFR for November 2021

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* (MFR) and supporting documentation for the month of November 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of November 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

### 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, 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.

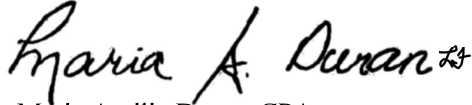
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Conclusion:**

Collections for the month of November 2021 totaled \$10,150.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Gerardo Zamora, Chief Deputy Constable, Hidalgo County Constable Precinct No. 3

---

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

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# COUNTY of HIDALGO

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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

January 28, 2022

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

Re: MFR for November 2021

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* (MFR) and supporting documentation for the month of November 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of November 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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.

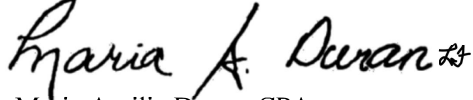
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Conclusion:**

Collections for the month of November 2021 totaled \$13,576.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Horaldo Sanchez, Chief Deputy, Hidalgo County Constable Precinct 4

---

**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, 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

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)



EDINBURG, TEXAS 78539

January 28, 2022

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

Re: MFR for November 2021

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* (MFR) and supporting documentation for the month of November 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of November 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

### 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, 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.

**Conclusion:**

Collections for the month of November 2021 totaled \$2,740.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Diomar Galvan, Chief Deputy Constable

---

**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, 208<sup>TH</sup> D.C.

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

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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.

# COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
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

January 28, 2022

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

Re: Forensic Center MFR for September 2021 through November 2021

Dear Mr. Rodriguez:

We conducted a limited scope review of the Monthly Fees Report (MFR) and supporting documentation for the months of September 2021 through November 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 MFR for the months of September 2021 through November 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance Forms/Close-out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the MFR agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance/Close-out Forms*, and the MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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, 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, 448<sup>TH</sup> D.C.

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

**Conclusion:**

Collections for the months of September 2021 and November 2021 totaled \$58.50 and \$102.30, respectively. There were no collections for the month of October 2021. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

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

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

FERNANDO MANCIAS  
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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 C  
Hidalgo County Administration B  
2808 South Business Highway 28  
Edinburg, Texas 78539-6243  
PHONE: (956) 318-2511  
FAX: (956) 318-2577



EDINBURG, TEXAS 78539

January 28, 2022

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

Re: MFR for October 2021

Dear Mr. Garza:

We conducted a limited scope review of the Fire Marshal's *Monthly Fees Report* (MFR) and supporting documentation for the month of October 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of October 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance* forms to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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, 449<sup>TH</sup> D.C.

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

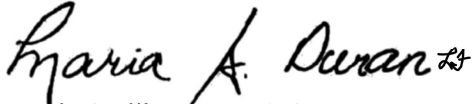
- Verified that the collections per the MFR agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance* forms, and the MFR were properly completed.

**Conclusion:**

Collections for the month of October 2021 totaled \$13,085.00 respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

If you have any questions, please contact Enrique Leal, at 318-2511 ext. 4641, 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  
Mr. Eric Sanchez, Chief Deputy Fire Marshal



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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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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.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

January 28, 2022

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

Re: Environmental Health Division MFR for November 2021

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* (MFR) and supporting documentation for the month of November 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of November 2021. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### **Methodology:**

In conducting the review, the following procedures were performed:

- Verified that the MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance/Close-out Reports* (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 MFR agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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.

- Verified that receipts, Close-out Reports, and the MFR were properly completed.

**Conclusion:**

Collections for the month of November 2021 totaled \$27,050.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Martin Ramirez, Program Manager III

---

**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, 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.  
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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



EDINBURG, TEXAS 78539

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

January 28, 2022

The Honorable Eduardo Cantu, Commissioner  
Hidalgo County Precinct No. 2  
300 W. Hall Acres Suite G  
Pharr, Texas 78577

Re: Sanitation Program MFR for November 2021

Dear Commissioner Cantu:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* (MFR) and supporting documentation for the month of November 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of November 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 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.

---

#### 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, 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.

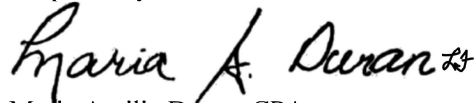
- Verified that the collections per the MFR agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the MFR were properly completed.

**Conclusion:**

Collections for the month of November 2021 totaled \$9,300.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Armando Garza, Chief Administrator, Hidalgo County Precinct No. 2  
Ms. Erika Zamora, Director of Administration, Hidalgo County Precinct No. 2

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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



EDINBURG, TEXAS 78539

January 28, 2022

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

Re: Sanitation Program MFR for October 2021

Dear Commissioner Villarreal:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fee Report* (MFR) and supporting documentation for the month of October 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported; however, as noted in our prior review observations there are shortages pending to be replenished and deposited as noted below.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of October 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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.

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JUDGE, 370<sup>TH</sup> D.C.  
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JUDGE, 388<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, 448<sup>TH</sup> D.C.

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

**Conclusion:**

Collections for the month of October 2021 totaled \$44,095.00. Based on the review, we concluded that fees collected were generally properly accounted and reported; however, as noted in our prior review observations there are shortages pending to be replenished and deposited 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 \$75.00 for missing permits in the months of December 2020, February 2021, and July 2021 have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office.

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

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 backs, etc.) while in his/her possession in the performance of official duties. Shortages must be replenished or indemnified.

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 request indemnification from Commissioners Court for the \$75.00 shortage resulting from missing permits.

Please provide a written management response to the observation noted above by February 11, 2022.

If you have any questions, please contact Enrique Leal, Internal Auditor I, at 318-2511, ext. 4641, 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  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Mr. Martin Garza, Chief Administrator, Hidalgo County Precinct No. 3  
Ms. Norma Ceballos, Executive Assistant III, Hidalgo County Precinct No. 3

---

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
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2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
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January 28, 2022

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

Re: Sanitation Program MFR for September 2021

Dear Commissioner Torres:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* (MFR) and supporting documentation for the month of September 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of September 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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.

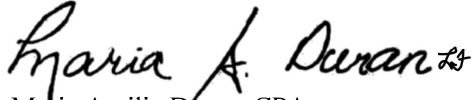
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Conclusion:**

Collections for the month of September 2021 totaled \$47,615.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact Enrique Leal, Internal Auditor I, at 318-2511, ext. 4641, 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  
Ms. Jennifer Mendoza Culbertson, Chief Administrator-Internal Affairs, Hidalgo County Precinct No.4

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

# COUNTY of HIDALGO

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January 31, 2022

The Honorable J.E. "Eddie" Guerra, Sheriff  
Hidalgo County Sheriff's Office  
711 El Cibolo Rd.  
Edinburg, Texas 78541

Re: Fee Account MFR for Sep - Oct 2021

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account *Monthly Fees Report* (MFR) for the months of September 2021 and October 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.

### Executive Summary

Fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting, reporting, and collection of proper fees requires improvement. More specifically, we noted the Sheriff's Office does not collect fees in accordance with the fee schedule approved by Commissioners Court.

### Scope:

The scope of the review was limited to collections reported by your office on the MFR for the months of September 2021 and October 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts to determine if proper fee amounts were collected and reported.
- Verified that procedures for voiding receipts were properly followed.
- Verified that the collections per the MFR agreed to: 1.) total receipts issued per the Receipt Journal Report generated from *Odyssey*; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts were issued in sequential order.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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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 receipts and the MFR were properly completed.

**Conclusion:**

Collections for the months of September 2021 and October 2021 totaled \$20,860.91 and \$25,788.36, 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, reporting, and collection of proper 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 fees are not collected in accordance with the fee schedule approved by Commissioners Court. More specifically, we noted that partial fee amounts were collected in the months of September 2021 (receipt no. SO-2021-03230) and October 2021 (receipt no. SO-2021-03717). In addition, a remaining balance report for all partial payments accepted is not maintained by the Sheriff's Office. According to staff, the Sheriff's Office management approved the collection of partial payments.

Pursuant Local Government Code §118.131 (a), Commissioners Court of a county may set reasonable fees to be charged for services by the sheriff. On September 15, 2020, Commissioners Court approved the Sheriff and Constable Fee Schedule. The schedule details the amounts that must be collected. Partial payments or waiver of fees are not authorized.

Failure to ensure that fees are collected as approved by Commissioners Court may result in the loss of County funds.

**Recommendation:**

The Sheriff's Office should immediately stop accepting partial payments. In addition, the Sheriff's Office should develop procedures to ensure that all partial payment balances due are collected by the Sheriff's Office.

Please provide a management response to the observation noted above by February 11, 2022.

If you have any questions, please contact Enrique Leal, Internal Auditor I, at 318-2511, ext. 4641, 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  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Mr. Guillermo Palacios, Budget Manager II, Hidalgo County Sheriff's Office

---

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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February 2, 2022

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

Re: MFR for December 2021

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* (MFR) and supporting documentation for the month of December 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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.  
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LETICIA LOPEZ  
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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.

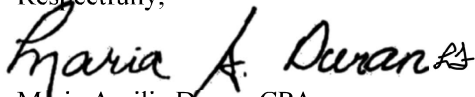
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Conclusion:**

Collections for the month of December 2021 totaled \$20,156.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Gerardo Zamora, Chief Deputy Constable, Hidalgo County Constable Precinct No. 3

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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

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)



February 2, 2022

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

Re: Environmental Health Division MFR for December 2021

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* (MFR) and supporting documentation for the month of December 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of December 2021. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### **Methodology:**

In conducting the review, the following procedures were performed:

- Verified that the MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance/Close-out Reports* (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 MFR agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

Mr. Eduardo Olivarez  
February 2, 2022  
Page 2 of 2

**Conclusion:**

Collections for the month of December 2021 totaled \$24,315.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Martin Ramirez, Program Manager III

---

**HIDALGO COUNTY DISTRICT JUDGES**

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EDINBURG, TEXAS 78539

February 2, 2022

The Honorable Eduardo Cantu, Commissioner  
Hidalgo County Precinct No. 2  
300 W. Hall Acres Suite G  
Pharr, Texas 78577

Re: Sanitation Program MFR for December 2021

Dear Commissioner Cantu:

We conducted a limited scope review of the Sanitation Program *Monthly Fee Report* (MFR) and supporting documentation for the month of December 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

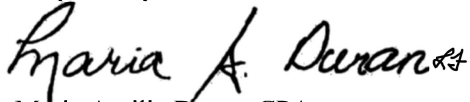
- Verified that the collections per the MFR agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts, Close-out Reports, and the MFR were properly completed.

**Conclusion:**

Collections for the month of December 2021 totaled \$7,900.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Armando Garza, Chief Administrator, Hidalgo County Precinct No. 2  
Ms. Erika Zamora, Director of Administration, Hidalgo County Precinct No. 2

---

**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

February 3, 2022

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

Re: MFR for December 2021

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* (MFR) and supporting documentation for the month of December 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

### 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, 208<sup>TH</sup> D.C.

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

MARIO E. RAMIREZ, JR.  
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JUDGE, 430<sup>TH</sup> D.C.

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

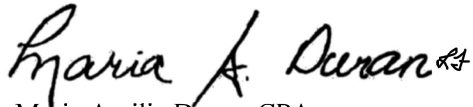
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

**Conclusion:**

Collections for the month of December 2021 totaled \$16,757.00. Based on the review, we concluded that fees were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Armando Campos, Chief Deputy, Hidalgo County Precinct No. 2

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

FERNANDO MANCIAS  
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# COUNTY of HIDALGO

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February 3, 2022

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

Re: Sanitation Program MFR for October 2021 through December 2021

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fee Report* (MFR) and supporting documentation for the months of October 2021 through December 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.

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of October 2021 through December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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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.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$36,680.00, \$36,180.00, and \$47,395.00, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. David Suarez, Chief Administrator, Hidalgo County Precinct No. 1

---

**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO

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February 9, 2022

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

Re: MFR for December 2021

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* (MFR) and supporting documentation for the month of December 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.

### **Executive Summary:**

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 MFR for the month of December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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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.

**Conclusion:**

Collections for the month of December 2021 totaled \$800.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Horaldo Sanchez, Chief Deputy, Hidalgo County Constable Precinct 4

---

**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, 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, 449<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  
2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



February 9, 2022

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

Re: MFR for December 2021

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Report* (MFR) and supporting documentation for the month of December 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.

### **Executive Summary:**

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 MFR for the month of December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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 MFR were properly completed.

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

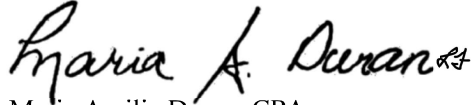
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>th</sup> D.C.

**Conclusion:**

Collections for the month of December 2021 totaled \$200.00. Based on the review, we concluded that fees collected were properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Diomar Galvan, Chief Deputy Constable

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

FERNANDO MANCIAS  
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JUDGE, 464<sup>th</sup> D.C.

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February 9, 2022

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

Re: MFR for November 2021 through January 2022

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the months of November 2021 through January 2022 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.

### **Executive Summary:**

Based on the review, we concluded that fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of November 2021 through January 2022. 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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JUDGE, 206<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

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 the collections per the MFR agreed to 1.) total receipts issued by the Law Library; 2) total deposits made with the financial institution; and 3) total deposits made with the County Treasurer.
- Verified that receipts, *Daily Remittance/Close-out Forms*, and the MFR were properly completed.

**Conclusion:**

Collections for the months of November 2021 through January 2022 totaled \$459.50, \$335.25, and \$429.75, respectively. Based on the review, we concluded that fees collected were properly accounted and reported.

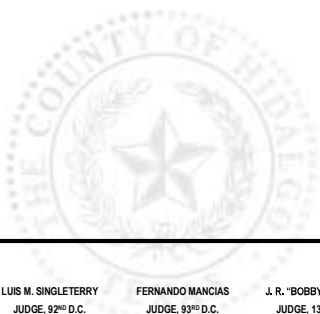
If you have any questions, please contact Linda Vasquez, at 318-2511 ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: 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, 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, 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

February 17, 2022

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

Re: December 2021 DTA Payment Request Report No. 2021-66

Dear Mr. Villarreal:

We completed a limited scope review of the December 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 December 2021 DTA payment request in the amount of \$130,937.97 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 December 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 December 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  
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J. R. "BOBBY" FLORES  
JUDGE, 139<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, 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 December 2021."
- Although DTA fees for 198 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 (192 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 Francisco Saenz, 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

Enclosure: Exhibit A

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP  
Mr. Valde Guerra, County Executive Officer  
Ms. Eva Mireles, Chief Deputy, Hidalgo County Tax Office

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**HIDALGO COUNTY DISTRICT JUDGES**

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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	2020	A180000059001301	0.68	0.15	0.83	0.13
2	1	2020	P17500000001200	0.41	0.09	0.5	0.07
3	1	2020	L595002001002800	0.3	0.07	0.37	0.05
4	1	2020	F766502000004000	0.12	0.04	0.16	0.03
5	1	2020	W010000036001136	0.14	0.03	0.17	0.02
6	1	2019	B190014000002000	36.37	9.98	46.35	6.66
7	1	2018	B190014000002000	36.28	14.3	50.58	7.29
8	1	2018	I404800000003000	38.04	12.11	50.15	6.9
9	1	2018	J522000000003800	35.07	11.98	47.05	6.57
10	1	2017	D060001000001300	100.19	35.14	135.33	17.73
11	1	2017	V344002000001200	83.55	34.66	118.21	16.16
12	1	2017	W010000052000327	48.27	23.13	71.4	10.14
13	1	2017	M578500000002000	41.22	16.86	58.08	7.91
14	1	2017	C443502000006000	31.34	12.09	43.43	5.83
15	1	2017	V380002010001000	15.77	6.26	22.03	2.98
16	1	2017	C070000102000740	15.87	5.75	21.62	2.86
17	1	2017	C470000013001000	7.66	3.24	10.9	1.51
18	1	2016	B190010000000900	248.64	112.71	361.35	47.37
19	1	2016	C180000035002000	118.99	64.36	183.35	25.35
20	1	2016	E585000000000100	79.75	34.29	114.04	14.71
21	1	2016	A280000000003000	35.86	20.64	56.5	7.96
22	1	2016	C443502000006000	19.17	9.7	28.87	3.91
23	1	2015	S295000000046300	573.48	402.39	975.87	138.5
24	1	2015	S295000000036825	114.58	59.96	174.54	21.83
25	1	2015	S445000002000600	61.63	38.57	100.2	13.68
26	1	2015	W380000529000002	46.03	31.76	77.79	10.98
27	1	2015	H47000000P000006	38.41	26.73	65.14	9.22
28	1	2015	C470000013001100	16.89	11.2	28.09	3.93
29	1	2015	C161802000001500	13.25	7.44	20.69	2.72
30	1	2015	B190010000000900	12.19	6.98	19.17	2.54
31	1	2015	B255000000016100	11.17	5.92	17.09	2.16
32	1	2015	W230000058000700	8.81	4.62	13.43	1.68
33	1	2014	W380000695000001	206.01	122.23	328.24	38.32
34	1	2014	L670000003000400	42.97	32.3	75.27	10.38
35	1	2014	B395002000001800	44.96	29.07	74.03	9.44
36	1	2014	M184001000000800	43.69	27.66	71.35	8.91
37	1	2014	B190031000003400	25.72	16.63	42.35	5.4
38	1	2014	E400000005001000	17.37	10.65	28.02	3.38
39	1	2014	C161802000001500	1.8	1.23	3.03	0.4
40	1	2013	W645000007000100	362.86	245.54	608.4	68.04
41	1	2013	F675005000002100	137.29	101.6	238.89	29.66
42	1	2013	O210000005000035	48.83	32.07	80.90	8.72
43	1	2013	T125002004005000	46.25	30.83	77.08	8.46
44	1	2013	H284000000016500	7.59	5.24	12.83	1.47
45	1	2013	F468000000000100	0.02	0.01	0.03	0.01
46	1	2012	W645000007000100	370.82	295.41	666.23	76.2
47	1	2012	F675005000002100	89.78	77.22	167	21.01
48	1	2012	C112200000000400	21.87	16.93	38.8	4.27
49	1	2011	S39000000B000200	550.46	504.59	1055.05	123.03

50	1	2011	W645000007000100	370.82	339.91	710.73	82.88
51	1	2011	S350000000001405	122.42	119.98	242.4	30.85
52	1	2011	S696501000003600	103.96	90.45	194.41	21.05
53	1	2011	C470000006000800	36.63	39.44	76.07	10.49
54	1	2011	R026300000001100	44.69	36.35	81.04	7.91
55	1	2011	V380002010000500	24.18	26.46	50.64	7.04
56	1	2011	T570000002000100	18.42	17.26	35.68	4.28
57	1	2011	C687000000003300	18.66	16.37	35.03	3.84
58	1	2011	W010000040001100	11.46	11.76	23.22	3.13
59	1	2011	W010000040001100	11.46	11.76	23.22	3.13
60	1	2011	S436003000002200	14.32	12.61	26.93	2.97
61	1	2010	S39000000B000200	550.46	570.64	1121.1	132.94
62	1	2010	W645000007000100	378.59	392.47	771.06	91.43
63	1	2010	S696501000003600	103.96	102.92	206.88	22.92
64	1	2010	P710000000000800	94.02	83.99	178.01	16.64
65	1	2010	E431000000009000	56.04	63.68	119.72	16.05
66	1	2010	R056000000000900	51.35	50.32	101.67	11.09
67	1	2010	B158003005000600	29.56	28.48	58.04	6.16
68	1	2010	W74000011B000100	25.51	23.38	48.89	4.78
69	1	2010	H30200000000700	25.47	23.16	48.63	4.7
70	1	2010	C687000000003300	19.13	19.07	38.2	4.28
71	1	2010	M059002000001100	14.14	13.54	27.68	2.91
72	1	2009	S39000000B000200	550.46	636.7	1187.16	142.85
73	1	2009	W645000007000100	386.36	446.89	833.25	100.26
74	1	2009	C715002007001400	149.35	150.35	299.7	28.68
75	1	2009	S696501000003600	103.96	115.4	219.36	24.8
76	1	2009	W010000052000216	82.18	88.21	170.39	18.24
77	1	2009	R056000000000900	41.91	46.1	88.01	9.81
78	1	2009	L605000000026900	19.2	19.47	38.67	3.75
79	1	2009	N580000004001500	12.2	12.59	24.79	2.49
80	1	2008	R056000000000900	159.41	194.48	353.89	40.17
81	1	2008	C715002007001400	150.43	169.49	319.92	31.59
82	1	2008	B005001003000100	116.83	127.35	244.18	22.61
83	1	2008	M371002000012600	76.09	80.91	157	13.81
84	1	2008	G130000001000200	18.45	20.54	38.99	3.76
85	1	2008	L672500000014000	13.69	17.02	30.71	3.62
86	1	2008	B156007000004400	13.47	14.36	27.83	2.46
87	1	2008	V280000002000300	4.55	5.34	9.89	1.05
88	1	2007	S39000000B000200	548.39	765.92	1314.31	162.05
89	1	2007	M371002000012600	520.63	616.08	1136.71	103.87
90	1	2007	B005001003000100	177.62	214.91	392.53	37.57
91	1	2007	R056000000000900	135.13	181.07	316.2	36.48
92	1	2007	C715002007001400	157.49	196.33	353.82	35.91
93	1	2007	S696501000003600	97.63	131.8	229.43	26.8
94	1	2007	R284805000001000	48.02	76.41	124.43	17.64
95	1	2007	B240001000001200	33.87	38.95	72.82	6.25
96	1	2007	H365003000001100	23.21	28.18	51.39	4.95
97	1	2007	O310009000001300	17.7	23.41	41.11	4.65
98	1	2007	M015000062000401	13.5	19.04	32.54	4.07
99	1	2007	P927901000007000	13.08	18.07	31.15	3.77
100	1	2007	N325000000001400	7.84	10.86	18.7	2.28

101	1	2007	M475000002001600	0.3	0.36	0.66	0.06
102	1	2006	B005001003000100	163.54	217.51	381.05	37.53
103	1	2006	C715002007001400	96.98	132.55	229.53	23.86
104	1	2006	M371002000012600	101.19	131.89	233.08	22.01
105	1	2006	R056000000000900	23.24	33.93	57.17	6.69
106	1	2006	S010002001000900	21.12	26	47.12	3.9
107	1	2006	E310000036001600	13.21	16.71	29.92	2.65
108	1	2006	E310000036001600	13.19	16.72	29.91	2.65
109	1	2006	L43500000G000502	6.55	8.38	14.93	1.35
110	1	2006	H045000088000900	2.65	3.49	6.14	0.59
111	1	2005	S39000000B000200	548.39	897.53	1445.92	181.79
112	1	2005	C715002007001400	106.29	158.02	264.31	28.06
113	1	2005	B005001003000100	112.55	163.2	275.75	27.86
114	1	2005	L43500000G000502	79.62	111.46	191.08	17.91
115	1	2005	S696501000003600	53.6	85.22	138.82	16.64
116	1	2005	S696501000003600	48.49	77.09	125.58	15.05
117	1	2005	S100000002003000	38.29	61.03	99.32	11.95
118	1	2005	S215000007000200	41.11	57.83	98.94	9.37
119	1	2005	E800000122000500	34.96	51.74	86.7	9.12
120	1	2005	L093000001001400	24.69	41.63	66.32	8.74
121	1	2005	L196000002002600	21.27	33.82	55.09	6.6
122	1	2005	W560000000006300	17.91	27.48	45.39	5.11
123	1	2005	S395000002000401	20.31	27.42	47.73	4.11
124	1	2005	S395000002000401	18.81	25.4	44.21	3.81
125	1	2005	W230000052000300	8.37	13.39	21.76	2.64
126	1	2005	R470000013000100	4.71	6.37	11.08	0.95
127	1	2005	R225001003001900	2.37	4.01	6.38	0.85
128	1	2005	H510000001000100	2.94	4.37	7.31	0.78
129	1	2005	S395000002000401	-20.31	-27.42	-47.73	-4.11
130	1	2004	S39000000B000200	548.39	963.34	1511.73	191.66
131	1	2004	W010000052000216	181.32	303.41	484.73	56.57
132	1	2004	S696501000003600	103.96	177.77	281.73	34.15
133	1	2004	C715002007001400	105.41	169.36	274.77	29.73
134	1	2004	S215000007000200	86.01	131.31	217.32	21.16
135	1	2004	L093000001001400	33.19	59.96	93.15	12.35
136	1	2004	C211000000005900	32.29	47.78	80.07	7.27
137	1	2004	T220000018002100	21.37	32.25	53.62	5.09
138	1	2004	M190001000003200	24.96	35.71	60.67	5.06
139	1	2004	S477000000040600	9.21	15.7	24.91	3
140	1	2004	B496504000032900	7.89	13.96	21.85	2.8
141	1	2004	C750006000012100	14.21	19.58	33.79	2.54
142	1	2004	R470000013000100	6.04	8.88	14.92	1.33
143	1	2004	S725002008000200	3.56	5.75	9.31	1.02
144	1	2004	L595002002002100	-223.04	-309.1	-532.14	-41.15
145	1	2003	S39000000B000200	514.4	965.36	1479.76	189.04
146	1	2003	J570000001000602	411.05	620.69	1031.74	83.24
147	1	2003	W010000052000216	179.89	322.61	502.5	59.36
148	1	2003	S696501000003600	106.58	195.05	301.63	36.93
149	1	2003	M355000107001600	48.35	78.98	127.33	12.48
150	1	2003	C211000000005900	43.28	69.25	112.53	10.52
151	1	2003	G040000006000100	9.54	17.46	27	3.31
152	1	2003	W010000044001052	6.89	10.41	17.3	1.39
153	1	2003	L595002002002100	-8.36	-12.57	-20.93	-1.69
154	1	2002	S39000000B000200	428.94	856.46	1285.4	165.36

155	1	2002	S69000003000700	321.6	571.38	892.98	92.14
156	1	2002	S696501000003600	41.3	80.54	121.84	15.05
157	1	2002	L596502000005000	52.52	88.93	141.45	13.08
158	1	2002	W010000052000216	33.89	64.84	98.73	11.79
159	1	2002	C715002009000900	22.16	37.02	59.18	5.29
160	1	2002	G150000000000100	13.8	27.17	40.97	5.15
161	1	2002	G166002000001700	6.64	14.21	20.85	2.95
162	1	2002	T706000000000200	13.55	21.32	34.87	2.64
163	1	2002	P320002007000300	1.54	2.93	4.47	0.52
164	1	2001	S39000000B000200	296.91	628.46	925.37	119.8
165	1	2001	L596502000005000	124.34	225.47	349.81	33.2
166	1	2001	S690000003000700	90.94	172.47	263.41	27.69
167	1	2001	L596502000005000	74.11	134.39	208.5	19.79
168	1	2001	D290000000001300	36.98	60.27	97.25	6.82
169	1	2001	C980000002000330	6.63	14.87	21.5	3.03
170	1	2001	D290000000001300	7.08	11.55	18.63	1.31
171	1	2001	L596502000005000	4.55	8.22	12.77	1.21
172	1	2001	C980000002000330	-6.63	-14.87	-21.5	-3.03
173	1	2000	S39000000B000200	463.97	1037.75	1501.72	195.56
174	1	2000	L596502000005000	114.42	221.21	335.63	32.61
175	1	2000	L205000050000100	80.77	162.62	243.39	25.93
176	1	2000	L596502000005000	82.81	160.1	242.91	23.6
177	1	2000	B158003003002300	55.13	104.59	159.72	14.81
178	1	2000	A036005000001200	10.36	25.23	35.59	5.12
179	1	2000	B157005000000700	12.28	21.78	34.06	2.62
180	1	2000	D380001000003500	4.14	9.32	13.46	1.77
181	1	2000	D380001000003500	4.14	9.32	13.46	1.77
182	1	1999	L596502000005000	32.06	65.83	97.89	9.71
183	1	1999	R385000003000700	7.59	16.63	24.22	2.77
184	1	1998	E810000007000800	16.24	35.59	51.83	5.34
185	1	1998	W010000030000728	1.38	3.37	4.75	0.61
186	1	1997	V370002004002100	71.62	168.31	239.93	26.11
187	1	1997	W010000030000728	16.24	41.69	57.93	7.5
188	1	1996	E540000002002100	19.13	44.94	64.07	6.28
189	1	1995	A080098000111600	7.09	21.3	28.39	4.09
190	1	1994	L670000016000900	14.12	37.72	51.84	5.66
191	1	1992	A080000000114909	12.31	38.41	50.72	6.53
192	12	1997	W010000030000728	0.78	2	2.78	0.36
193	1	2018	P390002000000700	21.67	7.28	28.95	4.03
194	1	2016	E556000000001000	799.79	330.58	1130.37	141.56
195	1	2015	E556000000001000	799.79	426.56	1226.35	155.96
196	1	2008	W380000031000001	182.76	211.37	394.13	40.84
197	1	2006	E540000045000300	3.89	5.97	9.86	1.25
198	1	2005	F225002000001700	0.14	0.29	0.43	0.07

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

February 25, 2022

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

Re: MFR for Nov-Dec 2021

Dear Mr. Arredondo:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the months of November 2021 and December 2021 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.

### **Executive Summary:**

Based on the review, we concluded that fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of November 2021 and December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *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.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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.


- Verified that the collections per the MFR 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 MFR were properly completed.

**Conclusion:**

Collections for the months of November 2021 and December 2021 totaled \$128,388.58 and \$148,549.45, respectively. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Jorge Garcia, Division Manager, Planning Department

---

**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO



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EDINBURG, TEXAS 78539

January 7, 2022

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

Re: MFR for November 2021

Dear Ms. Ramon:

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

### **Executive Summary:**

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 MFR for the month of November 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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JUDGE, 464<sup>th</sup> D.C.

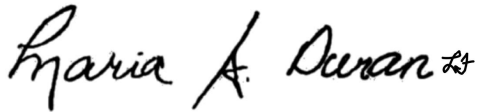
- Verified that *Close-out Reports* were properly completed.

**Conclusion:**

Collections for the month of November 2021 totaled \$21,596.55. Based on the review, we 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,  
Ms. Hilda Salinas, Assistant Director, Elections

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
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February 9, 2022

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

Re: MFR for December 2021

Dear Ms. Ramon:

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

### **Executive Summary:**

Fees collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the month of December 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR 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 MFR 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 464<sup>th</sup> D.C.

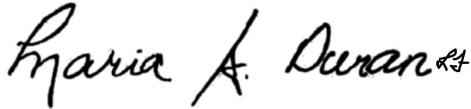
- Verified that *Close-out Reports* were properly completed.

**Conclusion:**

Collections for the month of December 2021 totaled \$266.00. 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,  
Ms. Hilda Salinas, Assistant Director, Elections

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
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JUDGE, 93<sup>RD</sup> D.C.

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

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

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

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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.

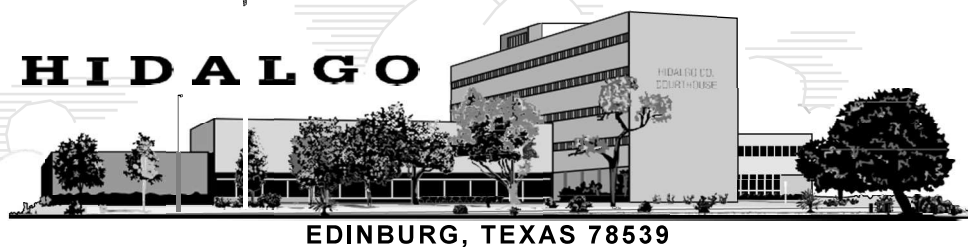
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

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

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

# 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)



January 28, 2022

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 the month of November 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 month of November 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.

### **Executive Summary:**

Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported.

1. Total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations*.
2. Collections for 3 days in the month of November 2021 were transferred to the County Treasurer's Office 6 to 7 business days after the day the money was received.

### **Scope:**

The scope of the review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report - All Locations* and the *Hidalgo County Taxes Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the month of November 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).

#### 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, 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.

- 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.
- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to determine if online credit card transactions were timely received.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to determine if all online e-check transactions were timely received.
- Reviewed the *Hidalgo County Taxes Collected Reports* and County Treasurer receipts for the month of November 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 month of November 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 \$47,964,926.23. Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1).

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

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

We noted that total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations*, as follows:

- Deposits were short a total of \$579.21. Some significant shortages are as follow:
  - Cash shortage on November 30, 2021 in the amount of \$40.82 at the Edinburg Tax Office.
  - Check shortage on November 8, 2021 in the amount of \$230.84 at the Edinburg Tax Office.
  - Check shortage on November 23, 2021 in the amount of \$279.66 at the Edinburg Tax Office.
- Deposits were over a total of \$225.33. Some significant overages are as follow:
  - Cash overage on November 2, 2021 in the amount of \$27.00 at the San Juan Tax Office.
  - Cash overage on November 10, 2021 in the amount of \$30.00 at the Edinburg Tax Office.
  - Cash overage on November 16, 2021 in the amount of \$100.00 at the Edinburg Tax Of

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

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

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, the shortage must be immediately reported to the County Auditor's Office. If 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:

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

**Observation No. 2:**

Collections for 3 days in the month of November 2021 were transferred to the County Treasurer's Office 6 to 7 business days after the day the money was received.

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

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

**Recommendation:**

Management should ensure that collections are transferred to the County Treasurer's Office in a timely manner.

Please provide a written management response for the observation noted above by February 4, 2022.

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.

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**HIDALGO COUNTY DISTRICT JUDGES**

Honorable Pablo "Paul" Villarreal Jr.  
January 28, 2022  
Page 4 of 4

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



February 9, 2022

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 the months of December 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 month of December 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.

### **Executive Summary:**

Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported.

1. Total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations*.

### **Scope:**

The scope of the review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report - All Locations* and the *Hidalgo County Taxes Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the month of December 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."

### **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, 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 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.
- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to determine if online credit card transactions were timely received.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to determine if all online e-check transactions were timely received.
- Reviewed the *Hidalgo County Taxes Collected Reports* and County Treasurer receipts for the month of December 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 month of December 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 \$93,980,351.93. Based on the review, we concluded that taxes, penalties, interest, and fees collected were not properly accounted and reported (see Observation No. 1).

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

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

We noted that total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations*, as follows:

- Deposits were short a total of \$2,962.31. Some significant shortages are as follow:
  - Cash shortage on December 3, 2021 in the amount of \$100.00 at the Elsa Tax Office.
  - Check shortage on December 20, 2021 in the amount of \$2,520.00 at the Edinburg Tax Office.
  - Cash shortage on December 28, 2021 in the amount of \$80.00 at the Pharr Tax Office.
  - Cash shortage on December 28, 2021 in the amount of \$100.00 at the Weslaco Tax Office.
  - Cash shortage on December 28, 2021 in the amount of \$50.00 at the Edinburg Tax Office.
  - Cash shortage on December 29, 2021 in the amount of \$50.00 at the San Juan Tax Office.
- Deposits were over a total of \$2,371.93. Some significant overages are as follow:
  - Cash overage on December 1, 2021 in the amount of \$525.24 at the Weslaco Tax Office.
  - Check overage on December 10, 2021 in the amount of \$1,418.77 at the Mission Tax Office.
  - Cash overage on December 20, 2021 in the amount of \$20.00 at the Mission Tax Office.
  - Cash overage on December 27, 2021 in the amount of \$100.00 at the Edinburg Tax Office.
  - Cash overage on December 27, 2021 in the amount of \$120.00 at the Edinburg Tax Office.
  - Cash overage on December 30, 2021 "A" batch in the amount of \$100.00 at the Elsa Tax Office.

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#### HIDALGO COUNTY DISTRICT JUDGES

The shortages were not reported to the Auditor's Office. The cash shortages were replenished with funds in the Cashier Over/Short balance sheet account. Overages are not remitted to the County Treasurer's Office; instead, they are 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, the shortage must be immediately reported to the County Auditor's Office. If 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.

Please provide a written management response for the observation noted above by March 4, 2022.

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**

# COUNTY of HIDALGO

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Hidalgo County Administration Building  
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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

February 23, 2022

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

Re: Fee MFR for July 2021 through September 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the Fee *Monthly Fees Report* (MFR) for the months of July 2021 through September 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.

### **Executive Summary:**

1. The fee account reflects a shortage of \$52.00.
2. Funds received from the Texas Comptroller's Office on June 17, 2020 (\$26.00), February 4, 2021 (\$78.00), and March 29, 2021 (\$754.00) have not been receipted in *Kofile*.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of July 2021 through September 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFR agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *Alio*'s Undistributed Receipts general ledger account.
- Verified the sequence of order numbers per the MFR agreed to order numbers issued in *Kofile*. In addition, verified that order numbers were issued in sequential order.
- Reviewed *Revenue Remittance Reports* (Close-out Report) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips were properly completed.

### **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, 208<sup>th</sup> D.C.

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

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

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

**Conclusion:**

Collections for the months of July 2021 through September 2021 totaled \$529,860.93, \$559,534.98, and \$535,528.30, respectively. Based on the review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the 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:**

As of September 30, 2021, the fee account reflects a shortage of \$52.00 since a payment received from The Texas Workforce Commission (TWC) in the amount of \$26.00 was receipted 3 times on November 18, 2020, December 2, 2020 and January 8, 2021 without confirming that the payment had been received.

According to the County Clerk's Internal Auditor, the TWC electronically submits payments for documents (tax liens & foreclosures) that must be recorded timely. The documents are recorded and the fees are receipted prior to confirming that a payment was received. TWC submitted the documents several times causing the duplicate receipts. TWC confirmed that it was their error and agreed on submitting the additional payments for the duplicate documents; however, the funds have not been received.

The County Auditor's Office requires that a payment be made prior to issuing a receipt and performing a service. In addition, pursuant to Property Code §11.004, a county clerk shall correctly record, as required by law, *within a reasonable time after delivery*, any instrument authorized or required to be recorded in that clerk's office.

Failure to ensure a payment is received prior to issuing a receipt and performing a service may result in the loss or misuse of County funds

**Recommendation:**

Management should implement formal monitoring procedures to ensure that a payment is received prior to issuing a receipt and performing a service. In addition, the County Clerk's Office should contact TWC for payment. If collections efforts have been exhausted, management should request indemnification from Commissioners Court.

**Observation No. 2:**

As of December 31, 2021, funds received from the Texas Comptroller's Office on June 17, 2020 (\$26.00), February 4, 2021 (\$78.00), and March 29, 2021 (\$754.00) have not been receipted in *Kofile*. According to County Clerk's Internal Auditor, the deposits have not been receipted since documentation to support the payment has not been received from the Texas Comptroller's Office. Attempts to speak to a representative from the Texas Comptroller's Office have been made but with no success.

The County Auditor's Office requires that all payments, including direct deposits, be promptly recorded and controlled using pre-numbered official County receipts. If a payment discrepancy occurs (i.e., check made out to the incorrect person, check made out for the incorrect amount, insufficient/incorrect information, etc.), a pre-numbered manual receipt should be issued. Once the discrepancy is resolved, an Official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. In the alternative, the department may return the payment to the sender. If the department returns the payment, a log should be utilized in order to maintain an adequate audit trail of the checks returned that includes: the name of the person/entity to whom the check is returned; return address; check date; check amount; date returned; and reason for return. A copy of all checks returned should be maintained on file.

Failure to receipt payments will result in inaccurate recording of County revenues.

**Recommendation:**

Management should ensure that the funds are receipted and submitted to the County Treasurer's Office. In addition,

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**HIDALGO COUNTY DISTRICT JUDGES**

if management determines that all efforts have been exhausted to obtain the require documentation, then a request to reimburse the funds to the Texas Comptroller's Office should be submitted to the County Auditor's Office.

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

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

# C O U N T Y



# H I D A L G O



EDINBURG, TEXAS 78539

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

March 2, 2022

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

Re: *Criminal* MFR for Jul-Sep 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal* Monthly Fees Report (MFR) for the months of July 2021 through September 2021 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Executive Summary:

Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, we noted that 23 of 338 randomly selected receipts during the months of July 2021 through September 2021 contained errors in the allocation of fines, fees, and court costs.

### Scope:

The scope of the review was limited to collections reported by your office on the MFR for the months of July 2021 through September 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 MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFR agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

- Verified the sequence of receipts per the MFR agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified that the *Cashier's Daily Fund Reports (Close-out Report)* and bank deposit slips were properly completed and accurate.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if collections were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, the MFR, and mail logs were properly completed.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

**Conclusion:**

Collections for the months of July 2021 through September 2021 totaled \$122,586.13, \$117,501.01, and \$87,826.15, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the 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 23 of 338 randomly selected receipts during the months of July 2021 through September 2021 contained errors in the allocation of fines, fees, and court costs. The County Clerk's Office was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. According to the County Clerk's Office Internal Auditor, the adjustments are being reviewed.

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

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

**Recommendation:**

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- The bill of costs should be revised through a court order to reflect the correct fines, fees, and court costs.
- Staff should ensure that adjustments are entered in *Odyssey* within three days of notification.

Please provide a written management response to the observation noted above by March 11, 2022.

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>nd</sup> D.C.	FERNANDO MANCAS JUDGE, 93 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>th</sup> D.C.	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, 449 <sup>th</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>th</sup> D.C.
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The Honorable Arturo Guajardo

March 2, 2022

Page 3 of 3

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosures: Exhibit A

Cc: Ms. Annette Muniz, Hidalgo County Clerk Chief Deputy  
Ms. Berenize Alvarado, Hidalgo County Clerk Internal Auditor  
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, 92<sup>nd</sup> D.C.

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

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FLORES  
JUDGE, 139<sup>th</sup> D.C.

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JUDGE, 430<sup>th</sup>  
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JUDGE, 449<sup>th</sup> D.C.

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



# C O U N T Y



# H I D A L G O



EDINBURG, TEXAS 78539

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

March 2, 2022

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

Re: *Civil and Probate* MCCR for Jul-Sep 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate* Monthly Court Cost Report (MCCR) for the months of July 2021 through September 2021 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Scope:

The scope of the review was limited to collections reported by your office on the MCCR for the months of July 2021 through September 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 MCCR 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 MCCR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MCCR by footing and cross-footing the report.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MCCR agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the MCCR agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were properly allocated and reported.
- Verified that the *Cashier's Daily Fund Reports* (Close-out Report) and bank deposit slips were properly completed and accurate.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if collections were deposited with the County Treasurer in a timely manner.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

**Conclusion:**

Collections for the months of July 2021 through September 2021 totaled \$134,383.34, \$146,925.20, and \$135,314.92, respectively. Based on the review, we concluded that fees and court costs were generally properly accounted and reported.

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

Respectfully,

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 82 <sup>nd</sup> D.C.	FERNANDO MANCAS JUDGE, 93 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>th</sup> D.C.	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.
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# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

January 7, 2022

The Honorable Laura Hinojosa  
Hidalgo County District Clerk  
100 N. Clossner, 1st Floor  
Edinburg, Texas 78540

Re: MFR for July 2021 through September 2021

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the months of July 2021 through September 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### **Executive Summary:**

Based on the review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of July 2021 through September 2021. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### **Methodology:**

In conducting the review, the following procedures were performed:

- Verified that the MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Verified that collections per the MFR agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the MFR agreed to *Odyssey's* Receipt Journal Report for civil and criminal collections. In addition, verified that receipts were issued in sequential order.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

ROSE GUERRA REYNA  
JUDGE, 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.

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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, 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.

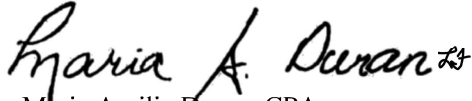
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified that the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, MFR, and mail logs were properly completed.
- Reviewed randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly received and deposited.

**Conclusion:**

Collections for the months of July 2021 through September 2021 totaled \$418,194.33, \$416,368.05, and \$357,423.50, respectively. Based on the review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Ms. Sabrina Guerra, Accountant IV, District Clerk's Office

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

# C O U N T Y



# H I D A L G O



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE  
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March 2, 2022

The Honorable Laura Hinojosa  
Hidalgo County District Clerk  
100 N. Clossner, 1st Floor  
Edinburg, Texas 78540

Re: MFR for October 2021 through December 2021

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Scope:

The scope of the review was limited to collections reported by your office on the MFR for the months of October 2021 through December 2021. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### Methodology:

In conducting the review, the following procedures were performed:

- Verified that the MFR 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 MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Verified that collections per the MFR agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the MFR agreed to *Odyssey's* Receipt Journal Report for civil and criminal collections. In addition, verified that receipts were issued in sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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.

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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 the *Cashier's Daily Fund Reports* and bank deposit slips were properly completed and accurate.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Verified that receipts, *Revenue Remittance Reports*, MFR, and mail logs were properly completed.
- Reviewed randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly received and deposited.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$402,722.36, \$356,442.23, and \$325,553.71, respectively. Based on the review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Ms. Sabrina Guerra, Accountant IV, District Clerk's Office

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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)



February 22, 2022

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

Re: MFFR for Oct-Dec 2021

Dear Judge Saenz:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### **Executive Summary:**

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

### **Current Observations:**

1. We noted that 68 of 1,285 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. We noted that the December 2021 Monthly Report was submitted 5 days after the fifth day following the end of the month
3. Procedures for the Scofflaw Program have not been properly implemented

### **Repeat Observations:**

1. Two cash bonds posted on May 24, 2016 (1) and June 27, 2016 (1) by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail.
2. Copies of the May 2013 and August 2013 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to Office of Court Administration (OCA).
3. Four cases in which the defendant satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail in the months of February 2020 (1), March 2020 (2), and November 2020 (1) did not have the jail time credit applied to the case, the case status was not closed, and Sheriff's "Discharge" receipt number was not referenced on the case.

### **HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 464<sup>th</sup> D.C.

**Scope:**

The scope of the review was limited to collections reported by your office on the MFFRs for the months of October 2021 through December 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 *MFFRs* 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 MFFRs were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the MFFRs by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *MFFRs* agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the *MFFRs* agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the *MFFRs*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$55,870.70, \$51,382.60, and \$45,799.55, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

**HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 464<sup>th</sup> D.C.

**Current Observation No. 1:**

We noted that 68 of 1,285 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to the Court Coordinator, she will continue to work on the adjustments on Fridays.

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

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We noted that the December 2021 Monthly Report was submitted 5 days after the fifth day following the end of the month. According to the Court Coordinator, the December 2021 Monthly Report was not submitted late since the County Treasurer's Office did not provide a receipt needed to complete the monthly report on time.

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

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

**Recommendation:**

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

**Current Observation No. 3:**

We reviewed 10 out of 55 *Scofflaw Release Forms* for the month of December 2021. We noted that procedures for the Scofflaw Program have not been properly implemented and the form was not filled out completely as follows:

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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JUDGE, 464<sup>th</sup> D.C.

1. For 4 of 10 forms, the outstanding balance noted on the *Scofflaw Release Form* did not agree to the amount in *Odyssey*.
2. For 4 of 10 forms, the new outstanding balance was not handwritten by the Justice of the Peace and the *Scofflaw Release Form* did not contain the Judge's signature as approval of the change.
3. For 3 of 10 forms, a copy of the official County receipt was not attached to the *Scofflaw Release Form* as proof of payment.
4. For 3 of 10 forms, the *Scofflaw Release Form* was not signed and sealed (approved) by the authorized representative of the court after receipt of the "Motion/Order to Dismiss" Form.
5. For 4 of 10 forms, a copy of the signed "Motion/Order to Dismiss" Form was not attached to the *Scofflaw Release Form*.
6. For 3 of 10 forms, the outstanding balance was not zeroed out and a case disposition was not entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition did not agree to the disposition entered on the *Scofflaw Release Form*.
7. For 1 of 10 forms, the "Motion/Order to Dismiss" form was not scanned and entered in *Odyssey*.
8. For 1 of 10 forms, the Scofflaw Collected and Case Disposition/Status type was not selected on the *Scofflaw Release Form*.

According to the Court Coordinator, at the time the payments were made, the Justice of the Peace was not available to sign the *Scofflaw Release Forms*. Staff confirms the reduction of the fine with events/notes entered in *Odyssey*, prior to taking the payment. All other observations were due to an oversight.

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

- a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
- b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
- c. A copy of the official county receipt must be attached to the *Scofflaw Release Form* as proof of payment. An approved *Scofflaw Release Form* without a copy of the official county receipt is not valid.
- d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
- e. A copy of the signed "motion/order to dismiss" form must be attached to the *Scofflaw Release Form*.
- f. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
- g. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and entered in *Odyssey*.
- h. *Scofflaw Release Forms* should have the Scofflaw collected and case disposition/status selected.

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

**Recommendation:**

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

The observations below have been previously reported and have not been resolved.

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

**Repeat Observation No. 1:**

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

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

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

**Recommendation:**

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

**Repeat Observation No. 2:**

Copies of the May 2013 and August 2013 through December 2021 Office of Court Administration’s “Official Justice of the Peace Monthly Reports” (OCA Reports) have not been submitted to Office of Court Administration (OCA). According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Repeat Observation No. 3:**

We noted four cases in which the defendant satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail in the months of February 2020 (1), March 2020 (2), and November 2020 (1) did not have the jail time credit applied to the case, the case status was not closed, and Sheriff’s “Discharge” receipt number was not referenced on the case. According to the Court Coordinator, the jail time credit has not been applied due to work scheduling and being short staffed.

The County Auditor’s Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant,

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JUDGE, 464<sup>th</sup> D.C.

if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs..."

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

**Recommendation:**

Management should enter the jail time credit and change the case status as soon as possible. Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,

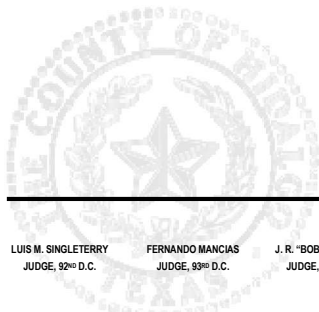


Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Mr. Sergio Cruz, Director, Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

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**HIDALGO COUNTY DISTRICT JUDGES**



# COUNTY of HIDALGO

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



February 22, 2022

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

Re: MFFR Oct-Dec 2021

Dear Judge Morales:

We conducted a limited scope review of the Monthly Fines and Fees Reports (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### **Executive Summary:**

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

### **Current Observations:**

1. 2 of 728 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. Procedures for the Scofflaw Program have not been properly implemented.

### **Repeat Observation:**

1. Copies of the April 2014 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).

### **Scope:**

The scope of the review was limited to collections reported by your office on the *MFFRs* for the months of October 2021 through December 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 *MFFRs* 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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#### 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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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 the *MFFRs* were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the *MFFRs* by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *MFFRs* agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the *MFFRs* agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the *MFFRs*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$33,560.25, \$29,749.15, and \$22,116.90 respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

**Current Observation No. 1:**

We noted that 2 of 728 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments; and the adjustments have been completed. According to staff, there is insufficient time to verify that fines, fees, and court costs are applied correctly prior to receiving a payment.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We randomly selected 10 of 37 *Scofflaw Release Forms* for the month of December 2021. We noted that procedures for the Scofflaw Program have not been properly implemented and the forms were not filled out completely as follows:

1. For 2 of 10 forms, the outstanding fine was reduced; however, the new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* as approval of the change.
2. For 2 of 10 forms, the outstanding balance was not zeroed out and a case disposition was not entered in *Odyssey* prior to approving the *Scofflaw Release Form*.
3. For 1 of 10 forms, the approved *Scofflaw Release Form* was not scanned and attached to *Odyssey*.
4. For 5 of 10 forms, the case disposition/status was not selected.

According to the Court Coordinator, the forms and the procedures were not properly completed due to an oversight.

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

- a. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
- b. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
- c. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey*.
- d. *Scofflaw Release Forms* should have the payment type and case disposition/status selected.

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

**Recommendation:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

The observation below has been previously reported and has not been resolved.

**Repeat Observation No. 1:**

Copies of the April 2014 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports have not been submitted since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Irene Cardenas, Court Coordinator, Justice of the Peace Pct. 1, Pl. 2  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department

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EDINBURG, TEXAS 78539

March 1, 2022

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

Re: MFFR for Oct-Dec 2021

Dear Judge Contreras:

We conducted a limited scope review of the Monthly Fines and Fees Reports (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### **Executive Summary:**

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

### **Current Observations:**

1. 13 of 1,010 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. 2 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.
3. The November 2021 and December 2021 MFFRs were submitted to the County Auditor's Office 3 days and 7 days, respectively, after the fifth day following the end of the month.

### **Repeat Observation:**

1. Copies of the June 2014 through August 2014 and April 2015 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).

### **Scope:**

The scope of the review was limited to collections reported by your office on the *MFFRs* for the months of October 2021 through December 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

**Methodology:**

In conducting the review, the following procedures were performed:

- Verified that the *MFFRs* 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 *MFFRs* were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the *MFFRs* by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *MFFRs* agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the *MFFRs* agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the *MFFRs*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$52,765.15, \$48,232.17, and \$49,310.57, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

**Current Observation No. 1:**

We noted that 13 of 1,010 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments; and the adjustments have been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to staff they are working on completing all the adjustments that were previously provided.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. The Justice of the Peace is required to enter the disposition date (judgment date) in *Odyssey* to

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**HIDALGO COUNTY DISTRICT JUDGES**

facilitate the collection of statutory fees and denial of registration by the Tax Assessor-Collector. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We noted that 2 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail in October 2021 (1) and November 2021 (1) did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases. According to the Court Coordinator the cases did not have the cash payment and/or jail time credit applied due to an oversight.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs..." The docket should reflect the jail time credit applied to the case.

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

**Recommendation:**

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

**Current Observation No. 3:**

We noted that the November 2021 and December 2021 MFFRs were submitted to the County Auditor's Office 3 days and 7 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the MFFRs were submitted late due to having a heavy workload.

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

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendation:**

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

The observation below has been previously reported and has not been resolved.

**Repeat Observation No. 1:**

Copies of the June 2014 through August 2014 and April 2015 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports have not been submitted since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

- cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Ofelia Ortiz, Court Coordinator, Justice of the Peace Pct. 2, Pl. 1  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department

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EDINBURG, TEXAS 78539

February 22, 2022

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

Re: *MFFR* for Oct-Dec 2021

Dear Judge Muñoz:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Executive Summary:

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

### Current Observations:

- 32 of 1,681 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
- Collections for 36 of 58 days for October 2021 through December 2021 were deposited at the bank 2 to 5 days after collections were received.
- 8 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time at the Hidalgo County jail in the months of January 2020 (1), February 2020 (1), September 2020 (1), February 2021 (1), May 2021 (1), June 2021 (1), September 2021 (1), and October 2021 (1) did not have the jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the case.
- 2 of 133 online credit card transactions for the month of October 2021, 1 of 103 online credit card transactions for the month of November 2021, and 1 of 87 online credit cards transactions for the month of December 2021 were receipted 39 to 50 days after the date of transaction.
- Procedures for the Scofflaw Program have not been properly implemented.

### Repeat Observations:

- 1 cash bond posted on October 4, 2016 by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail.
- Copies of the January 2015 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
- The "Schedules of Receipts and Deposits" for April 2021 through December 2021 were approved by an

### HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 464<sup>th</sup> D.C.

individual who did not have the authorization to do so based on the “Authorized Signatories Form” filed on May 30, 2017 with the County Auditor’s Office.

**Scope:**

The scope of the review was limited to collections reported by your office on the MFFRs for the months of October 2021 through December 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 *MFFRs* 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 *MFFRs* were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the *MFFRs* by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *MFFRs* agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the *MFFRs* agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the *MFFRs*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$177,365.85, \$169,970.82, and \$196,578.85, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

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**Current Observation No. 1:**

We noted that 32 of 1,681 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

**Recommendation:**

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

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

**Observation No. 2:**

We noted that collections for 36 of 58 days for October 2021 through December 2021 were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, collections were not deposited timely due to having limited staff and a heavy workload.

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

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

**Recommendation:**

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

**Current Observation No. 3:**

We noted that 8 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time at the Hidalgo County jail in the months of January 2020 (1), February 2020 (1), September 2020 (1), February 2021 (1), May 2021 (1), June 2021 (1), September 2021 (1), and October 2021 (1) did not have the jail time credit applied to the cases, the case statuses were not closed, and the Sheriff’s “Discharge” receipt numbers were not referenced on the case. According to the Court Coordinator, the cases were not closed due to an oversight.

The County Auditor’s Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant

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to Code of Criminal Procedure Article 45.048, “a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...” The docket should reflect the jail time credit applied to the case.

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

**Recommendation:**

Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff’s “Discharge” receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

**Current Observation No. 4:**

We noted that 2 of 133 online credit card transactions for the month of October 2021, 1 of 103 online credit card transactions for the month of November 2021, and 1 of 87 online credit cards transactions for the month of December 2021 were receipted 39 to 50 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to an oversight.

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

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

**Recommendation:**

Management should ensure that the Court Coordinator verifies that all credit card transactions are promptly and correctly receipted and case dispositions are entered in a timely manner. An employee should be designated to receipt credit card transactions on a daily basis.

**Current Observation No. 5:**

We randomly selected 10 of 25 *Scofflaw Release Forms* for the month of December 2021. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 3 of 10 forms, the approved *Scofflaw Release Form* was not scanned and entered in *Odyssey*.
2. For 1 of 10 forms, the *Scofflaw Release Form* was signed and sealed before the receipt of the “motion/order to dismiss” form.
3. For 1 of 10 forms, a copy of the signed “motion/order to dismiss” form was not attached to the *Scofflaw Release Form*.

According to the Court Coordinator, the procedures were not properly completed due to an oversight.

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

- a. The approved *Scofflaw Release Form* must be scanned and entered in *Odyssey*.
- b. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the “motion/order to dismiss” form.
- c. A copy of the signed “motion/order to dismiss” form must be attached to the *Scofflaw Release Form*.

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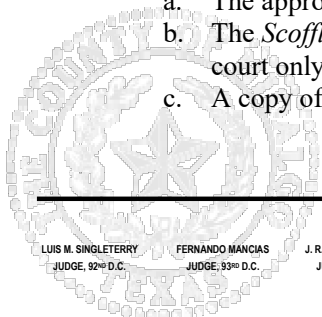
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Failure to properly complete the *Scofflaw Release Form* and implement the procedures for the Scofflaw Program may result in the loss of County funds.

**Recommendation:**

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

The observations below have been previously reported and have not been resolved.

**Repeat Observation No. 1:**

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

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

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

**Recommendation:**

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

**Repeat Observation No. 2:**

Copies of the January 2015 through December 2021 Office of Court Administration’s “Official Justice of the Peace Monthly Reports” (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in Odyssey. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Repeat Observation No. 3:**

We noted that the “Schedules of Receipts and Deposits” for the months of April 2021 through December 2021 were approved by an individual who did not have the authorization to do so based on the “Authorized Signatories Form” filed on May 30, 2017 with the County Auditor’s Office. According to the Court Coordinator, the individual approved the “Schedule of Receipts and Deposits” because it was believed that authorization had already been

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granted to approve the collections reports.

The County Auditor's office requires that a current "Authorized Signatories Form" be kept on file with employee's authorizations. Only those individuals who are expressly authorized to approve collections reports (which includes the "Schedule of Receipts and Deposits") on the "Authorized Signatories Form" should do so.

Failure to maintain on file a current "Authorized Signatories Form" may result in the delay of the review/audit of documents or invoices until the appropriate signature is obtained.

**Recommendation:**

Management should ensure that only authorized individuals approve the "Schedule of Receipts and Deposits". A revised "Authorized Signatories Form" should be submitted to the County Auditor's Office if a new individual is to be granted authorization to approve collection reports (which includes the "Schedule of Receipts and Deposits"). Please note that the revised form will supersede all authorizations and shall continue in force until a new authorization has been received by the County Auditor's Office.

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

- cc: Mr. Valde Guerra, County Executive Officer  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Juan Jasso, Court Coordinator, Justice of the Peace Pct. 2, Pl. 2

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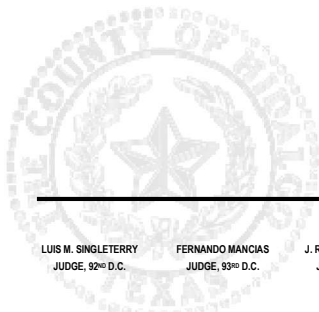
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# COUNTY of HIDALGO

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)



February 23, 2022

The Honorable Dr. Sonia M. Treviño  
Hidalgo County Justice of the Peace Pct. 3, Pl. 1  
730 N. Breyfogle, Suite C  
Mission, Texas 78572

Re: MFFR for Oct-Dec 2021

Dear Judge Trevino:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Executive Summary:

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

### Current Observations:

1. 185 of 2,211 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. October 2021, November 2021, and December 2021 MFFRs were submitted to the County Auditor's Office 14, 5, and 26 days, respectively, after the fifth day following the end of the month.
3. Procedures for the Scofflaw Program have not been properly implemented.

### Repeat Observation:

1. Copies of the January 2015 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).

### Scope:

The scope of the review was limited to collections reported by your office on the MFFRs for the months of October 2021 through December 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 *MFFRs* 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 the MFFRs were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the MFFRs by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the *MFFRs* agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the *MFFRs* agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the *MFFRs*, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$136,039.81, \$124,693.01, and \$83,218.17, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

**Current Observation No. 1:**

We noted that 185 of 2,211 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We noted that the October 2021, November 2021, and December 2021 MFFRs were submitted to the County Auditor’s Office 14, 5, and 26 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the MFFRs were submitted late since several staff members were out.

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

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

**Recommendation:**

Management should ensure the MFFR is submitted to the County Auditor’s Office within five days after the last day of each month.

**Current Observation No. 3:**

We randomly selected 10 of 67 *Scofflaw Release Forms* for the month of December 2021. We noted that procedures for the Scofflaw Program have not been properly implemented and the forms were not filled out completely as follows:

1. For 1 of 10 forms, the approved *Scofflaw Release Form* was not scanned and attached to *Odyssey*.
2. For 1 of 10 forms, the *Scofflaw Release Form* was signed and sealed before the receipt of the “motion/order to dismiss” form.
3. For 1 of 10 forms, a copy of the signed “motion/order to dismiss” form was not attached to the *Scofflaw Release Form*.
4. For 1 of 10 forms, the outstanding balance was not zeroed out and case disposition was not entered in *Odyssey* prior to approving the *Scofflaw Release Form*.
5. For 1 of 10 forms, a copy of the evidence that the community service was completed was not attached to the *Scofflaw Release Form*.

According to the Court Coordinator, the forms and the procedures were not properly completed due to an oversight.

The County Auditor’s Office requires that the *Scofflaw Release Forms* are completely filled out. In addition, on January 9, 2017, the County Auditor issued a letter to all the Justices of the Peace prescribing the procedures and implementing a revised *Scofflaw Release Form*. Individuals who are flagged "Scofflaw" are not able to register or renew their motor vehicle registration until a signed and sealed (approved) *Scofflaw Release Form* is received by the

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**HIDALGO COUNTY DISTRICT JUDGES**

Hidalgo County Tax Assessor-Collector's Motor Vehicle Division and the outstanding balance is paid in full. The following procedures should be implemented:

- a. The approved *Scofflaw Release Form* and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and attached to *Odyssey*.
- b. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
- c. A copy of the signed "motion/order to dismiss" form must be attached to the *Scofflaw Release Form*.
- d. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
- e. A copy of the evidence that the community service was completed must be attached to the *Scofflaw Release Form*.

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

**Recommendation:**

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

The observation below has been previously reported and has not been resolved.

**Repeat Observation No. 1:**

Copies of the January 2015 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

Please provide written management responses for the observations noted above by March 10, 2022.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

The Honorable Dr. Sonia M. Treviño

February 23, 2022

Page 5 of 5

Respectfully,



Maria Arcilia Duran, CPA

Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

Mr. Daniel Salinas, Director, Information Technology Department

Ms. Clarissa Longoria, CIJS Manager, Information Technology Department

Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department

Mr. Sergio Cruz, Director, Department of Budget and Management

Ms. Monica Salinas, Commissioners Court Administrator

Ms. Debra Gonzalez, Court Coordinator, Justice of the Peace Pct. 3, Pl. 1

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**HIDALGO COUNTY DISTRICT JUDGES**

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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

March 4, 2022

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

Re: MFFR for Oct-Dec 2021

Dear Judge Peña:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### **Executive Summary:**

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

### **Current Observations:**

1. 98 of 1,167 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. 5 of 20 Close-out Reports for the month of October 2021, 6 of 18 Close-out Reports for the month of November 2021, and 2 of 15 Close-out Reports for the month of December 2021 were submitted to the County Treasurer's Office 2 to 9 days after the bank deposits were made.
3. 12 of 118 online credit card transactions for the month of November 2021 were received 8 days after the date of transaction and 12 of 135 online credit card transactions for the month of December 2021 were received 2 to 3 days after the date of transaction.
4. December 2021 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month.
5. Procedures for the Scofflaw Program have not been properly implemented.

### **Repeat Observations:**

1. Copies of the January 2014 through June 2014 and September 2014 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
2. 7 cash bonds posted in September 2015 (6) and October 2016 (1) by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail.

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#### HIDALGO COUNTY DISTRICT JUDGES

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- 19 cases in which the defendants satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail in December 2019 (2), January 2020 (2), February 2020 (2), March 2020 (1), June 2020 (1), July 2020 (1), August 2020 (1), November 2020 (1), December 2020 (2), January 2021 (1), March 2021 (1), May 2021 (1), July 2021 (2), and August 2021 (1) did not have the cash payment and/or jail time credit applied to the case, the case statuses were not closed, and the Sheriff’s “Discharge” receipt numbers were not referenced on the cases.

**Scope:**

The scope of the review was limited to collections reported by your office on the MFFRs for the months of October 2021 through December 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 MFFRs 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 MFFRs were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the MFFRs by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFFRs agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the MFFRs agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the MFFRs, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$90,457.78, \$73,392.97, and \$65,389.24, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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**HIDALGO COUNTY DISTRICT JUDGES**

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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.

**Current Observation No. 1:**

We noted that 98 of 1,167 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date (judgment date) not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The list of adjustments for prior months were previously provided. According to the Court Coordinator, adjustments will be worked on monthly.

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

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We noted that 5 of 20 Close-out Reports for the month of October 2021, 6 of 18 Close-out Reports for the month of November 2021, and 2 of 15 Close-out Reports for the month of December 2021 were submitted to the County Treasurer’s Office 2 to 9 days after the bank deposits were made. According to the Court Coordinator, the Close-out Reports were late due to the office being remodeled, heavy workload, and being out on leave.

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

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendation:**

Management should ensure that procedures are in place to submit the Close-out Report to the County Treasurer's Office on a daily basis after the daily deposit has been made.

**Current Observation No. 3:**

We noted that 12 of 118 online credit card transactions for the month of November 2021 were receipted 8 days after the date of transaction and 12 of 135 online credit card transactions for the month of December 2021 were receipted 2 to 3 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to clerk oversight and being understaffed.

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

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

**Recommendation:**

Management should ensure that the Court Coordinator verifies that all credit card transactions are promptly and correctly receipted/referenced and case dispositions are entered in a timely manner.

**Current Observation No. 4:**

The December 2021 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to being understaffed.

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

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

**Recommendation:**

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

**Current Observation No. 5:**

We randomly selected 10 of 48 *Scofflaw Release Forms* for the month of December 2021. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 1 of 10 forms, the amount receipted in *Odyssey* did not agree to the outstanding balance noted on the *Scofflaw Release Form*.
2. For 1 of 10 forms, the new outstanding balance was not handwritten by the Justice of the Peace and the *Scofflaw Release Form* did not contain the Judge's signature as approval of the change.
3. For 4 of 10 forms, *Scofflaw Release Forms* did not have a copy of the official county receipt attached as proof of payment.
4. For 3 of 10 forms, the *Scofflaw Release Form* was signed and sealed (approved) by the authorized representative of the court prior to receipt of the “Motion/Order to Dismiss” form.

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**HIDALGO COUNTY DISTRICT JUDGES**

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5. For 3 of 10 forms, a copy of the signed “Motion/Order to Dismiss” form was not attached to the *Scofflaw Release Form*.
6. For 3 of 10 forms, the case disposition did not agree to the disposition entered on the *Scofflaw Release Form*.

The Court Coordinator stated that staff will work on improving the *Scofflaw Release Form* procedures for cases being dismissed.

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

- a. The amount receipted in *Odyssey* must agree to the outstanding balance noted on the *Scofflaw Release Form*.
- b. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
- c. A copy of the official county receipt must be attached to the *Scofflaw Release Form* as proof of payment. An approved *Scofflaw Release Form* without a copy of the official county receipt is not valid.
- d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the “Motion to Dismiss” Form.
- e. A copy of the signed “Motion to Dismiss” Form must be attached to the *Scofflaw Release Form*.
- f. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.

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

**Recommendation:**

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

The observations below have been previously reported and have not been resolved.

**Repeat Observation No. 1:**

Copies of the January 2014 through June 2014 and September 2014 through December 2021 Office of Court Administration’s “Official Justice of the Peace Monthly Reports” (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendation:**

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

**Repeat Observation No. 2:**

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

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

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

**Recommendation:**

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

**Repeat Observation No. 3:**

We noted that 19 cases in which the defendants satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail in December 2019 (2), January 2020 (2), February 2020 (2), March 2020 (1), June 2020 (1), July 2020 (1), August 2020 (1), November 2020 (1), December 2020 (2), January 2021 (1), March 2021 (1), May 2021 (1), July 2021 (2), and August 2021 (1) did not have the cash payment and/or jail time credit applied to the case, the case statuses were not closed, and the Sheriff’s “Discharge” receipt numbers were not referenced on the cases. According to the Court Coordinator, although the Information Technology Department has provided training, the cases have not been properly closed due to heavy workload and being understaffed.

The County Auditor’s Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.048, “a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...” The docket should reflect the jail time credit applied to the case.

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

**Recommendation:**

Management should continue to contact the Information Technology Department and request training on how to properly record jail time credit in *Odyssey*. In addition, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff’s “Discharge” receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

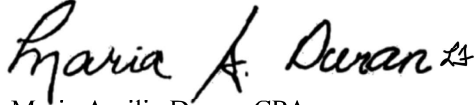
Please provide written management responses for the observations noted above by March 11, 2022.

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**HIDALGO COUNTY DISTRICT JUDGES**

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Mr. Sergio Cruz, Director, Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Dana Rodriguez, Court Coordinator, Justice of the Peace Pct. 3, Pl. 2

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JUDGE, 449<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  
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EDINBURG, TEXAS 78539

February 24, 2022

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

Re: MFFR for Oct-Dec 2021

Dear Judge Espinoza:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### **Executive Summary:**

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

### **Current Observations:**

1. 68 of 2,507 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. 23 of 265 online credit card transactions in the month of October 2021 were receipted 2 to 4 days after the transaction date.
3. The December 2021 MFFR was submitted to the County Auditor's Office 5 days after the fifth day following the end of the month
4. 1 case in which the defendant satisfied outstanding fines, fees, and court costs by making a cash payment and serving time in the Hidalgo County jail in November 2021 did not have the cash payment and jail time credit applied to the case, the case status was not closed, and the Sheriff's "Discharge" receipt number was not referenced on the case.

### **Repeat Observations:**

1. Copies of the February 2013, September 2013, May 2014, and September 2014 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
2. A \$400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant.
3. Five cash bonds posted September 2015 through March 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
4. A mail log was not utilized during the months of October 2021 through December 2021 to record payments received through the mail.

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#### HIDALGO COUNTY DISTRICT JUDGES

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**Scope:**

The scope of the review was limited to collections reported by your office on the MFFRs for the months of October 2021 through December 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 MFFRs 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 MFFRs were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the MFFRs by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFFRs agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the MFFRs agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the MFFRs, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$146,879.41, \$146,911.99, and \$132,325.91, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

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**Current Observation No. 1:**

We noted that 68 of 2,507 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to staff, they will attempt to check the fines, fees, and court costs prior to issuing receipts.

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

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

**Recommendation:**

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

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

**Observation No. 2:**

We noted that 23 of 265 online credit card transactions in the month of October 2021 were receipted 2 to 4 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the transactions were not receipted timely due to having a heavy workload.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that the December MFFR was submitted to the County Auditor's Office 5 days after the fifth day following the end of the month. According to the Court Coordinator, the MFFR was submitted late due to having a heavy workload.

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

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revenues.

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

**Recommendation:**

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

**Observation No. 4:**

We noted that 1 case in which the defendant satisfied outstanding fines, fees, and court costs by making a cash payment and serving time in the Hidalgo County jail in November 2021 did not have the cash payment and jail time credit applied to the case, the case status was not closed, and the Sheriff's "Discharge" receipt number was not referenced on the case. According to the Court Coordinator, the cash payment and jail time credit was not applied to the case because she did not receive the Sheriff's "Discharge" Report from the Sheriff's Office. However, after receiving the report from the County Auditor's Office in February 2022, the cash payment and jail time credit will be applied to the case.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs..." The docket should reflect the jail time credit applied to the case.

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

**Recommendation:**

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

The observations below have been previously reported and have not been resolved.

**Repeat Observation No. 1:**

Copies of the February 2013, September 2013, May 2014, and September 2014 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to Justice of the Peace staff, copies of the OCA Reports have not been submitted to the OCA since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

The continued assistance of the Information Technology Department should be requested until the problem has been resolved. Management should ensure that a properly completed court activity report is submitted to the OCA and the

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**HIDALGO COUNTY DISTRICT JUDGES**

County Auditor's Office within 20 days after the last day of each month.

**Repeat Observation No. 2:**

We noted that a \$400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014. According to the Court Coordinator, a payment request to the County Auditor's Office has not been submitted due to an oversight.

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

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

**Recommendation:**

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

**Repeat Observation No. 3:**

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

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

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

**Recommendation:**

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

**Repeat Observation No. 4:**

We noted that a mail log was not utilized during the months of July 2021 through December 2021 to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace distributes payments received through the mail to staff to receipt.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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


**Recommendation:**

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

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,

  
Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Aleida Lopez, Court Coordinator, Justice of the Peace Pct. 4, Pl. 1

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# COUNTY of HIDALGO

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

February 24, 2022

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

Re: MFRs for July-September 2021

Dear Judge Jasso:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFRs) and supporting documentation for the months of July 2021 through September 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Executive Summary:

We concluded that fines, fees, and court costs were generally accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement.

### **Current Observations:**

1. 120 of 956 transactions during the months of July 2021 through September 2021 contained errors in the allocation of fines, fees, and court costs.
2. Procedures for the Scofflaw Program have not been properly implemented.
3. The July and September 2021 MFRs were submitted to the County Auditor's Office 22 and 2 days after the fifth day following the end of the month.
4. 45 of 72 credit card transactions were receipted 2 to 37 days after the date of transaction.
5. 10 Close-out Reports were submitted to the County Treasurer's Office 2 to 17 days after the bank deposits were made.
6. 5 of 9 receipts tested for August 2021 were receipted incorrectly.

### **Repeat Observations:**

1. 23 cash bonds posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date of their release from jail.
2. Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through September 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
3. Four cases in which the defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail in September 2019 (1), October 2019 (2), and December 2019 (1) did not have the jail time credit applied to the case, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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OVERSEER

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

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

**Scope:**

The scope of the review was limited to collections reported by your office on the MFFRs for the months of July 2021 through September 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 MFFRs 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 MFFRs were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the MFFRs by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFFRs agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal reports, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) The warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per MFFRs agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the MFFRs, among other reports, were properly completed.
- Verified that cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10<sup>th</sup> workday following the date of Release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out correctly and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of July 2021 through September 2021 totaled \$36,247.85, \$41,688.11, and \$35,087.09; respectively. Based on the review, we concluded that fines, fees, and court costs were generally accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system rests with management. The objectives of an internal control systems 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.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 1:**

We noted that 120 of 956 transactions during the months of July 2021 through September 2021 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date not being entered in *Odyssey*. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to the Court Coordinator, training from the Information Technology Department will be requested.

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

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

**Recommendation:**

Management should continue to request the training and assistance from the Information Technology Department until all adjustments have been completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

**Observation No. 2:**

We selected 10 of 25 *Scofflaw Release Forms* for the month of August 2021. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 4 of 10 forms, the copy of the official county receipt was not attached to the *Scofflaw Release Form* as proof of payment.
2. For 2 of 10 forms, the *Scofflaw Release Form* was not scanned and entered in *Odyssey*.
3. For 3 of 10 forms, the *Scofflaw Release Form* was signed and sealed by the authorized representative of the court prior to receipt of the "Motion to Dismiss" form.
4. For 3 of 10 forms, a copy of the signed "Motion to Dismiss Form" was not attached to the *Scofflaw Release Form*.
5. For 3 of 10 forms, the outstanding balance was not zeroed out and a case disposition was not entered in *Odyssey* prior to approving the *Scofflaw Release Form*.
6. For 3 of 10 forms, the payment type and/or case disposition/status was not selected.
7. For 1 of 10 forms, the payment type selected was incorrect.
8. For 2 of 10 forms, the bond was not entered/collected in *Odyssey* when pre-trial was requested.
9. For 2 of 10 forms, the *Scofflaw Release Form* was signed and sealed by the authorized representative of the court prior to receipt for the amount of the bond.

According to the Assistant Court Coordinator, the forms and procedures were not completed due to an oversight and will train staff on the proper *Scofflaw Release Procedures*.

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**HIDALGO COUNTY DISTRICT JUDGES**

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

- a. A copy of the official County receipt must be attached to the *Scofflaw Release Form*.
- b. The approved *Scofflaw Release Form* must be scanned and entered in *Odyssey*.
- c. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "Motion to Dismiss" form.
- d. A copy of the signed "Motion to Dismiss" form must be attached to the *Scofflaw Release Form*.
- e. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
- f. *Scofflaw Release Forms* should have the payment type and case disposition/status selected.
- g. *Scofflaw Release Form* should have the correct payment type selected.
- h. The bond and an event stating a pre-trial hearing when requested must be entered in *Odyssey*.
- i. The *Scofflaw Release Forms* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt for the amount of the bond.

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

**Recommendation:**

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

**Observation No. 3:**

The July 2021 and September 2021 *Monthly Reports* were submitted to the County Auditor's Office 22 and 2 days after the fifth day following the end of the month; respectively. According to the Court Coordinator, the *Monthly Reports* were submitted late due to training in July 2021 and reconciling issues with the September 2021 *Monthly Report*.

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that 45 of 72 online credit card transactions for the month of August 2021 were receipted 2 to 37 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were receipted late partially due to office being closed and an oversight.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

**Recommendation:**

Management should ensure that the Court Coordinator verifies that all credit card transactions are promptly and correctly receipted/referenced and case dispositions are entered in a timely manner.

**Observation No. 5:**

We noted that 1 of 21 Close-out Reports for the month of July 2021 and 9 of 16 Close-out Reports for the month of August 2021 were submitted to the County Treasurer's Office 2 to 17 days after the bank deposits were made. According to the Court Coordinator, the Close-out Reports were late due to an oversight in July 2021 and office being closed in August 2021.

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

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

**Recommendation:**

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

**Observation No. 6:**

We noted that 5 of 9 receipts tested for the month of August 2021 were receipted incorrectly. Five receipts were receipted with a name and/or address that did not agree to the name and/or address on payor's check. According to the Court Coordinator, she was not aware that there was an option to change the payor's name and address when issuing a receipt, she will inform staff of the option.

The County Auditor's Office requires that all collections (i.e., cash, checks, credit card payments, etc.) received be promptly and properly receipted. The receipt should be receipted using the name and address of the payor.

Failure to ensure that transactions are properly receipted with payor's name and payor's addresses may result in issuing a reimbursement to the incorrect person, should a reimbursement be needed.

**Recommendation:**

Management should ensure that all transactions are receipted properly.

The observations below have been previously reported and have not been resolved.

**Repeat Observation No. 1:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

**Recommendation:**

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

**Repeat Observation No. 2:**

Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through September 2021 Office of Court Administration’s “Official Justice of the Peace Monthly Reports” (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. In addition, the County Auditor’s Office determined that the OCA Reports are incorrect since the jail time activity and pending adjustments were not entered in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Repeat Observation No. 3:**

We noted that four cases in which the defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail in September 2019 (1), October 2019 (2), and December 2019 (1) did not have the jail time credit applied to the case, the case statuses were not closed, and the Sheriff’s “Discharge” receipt numbers were not referenced on the cases. Training from the Information Technology Department will be requested.

The County Auditor’s Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.048, “a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...” The docket should reflect the jail time credit applied to the case.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

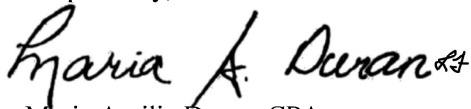
**Recommendation:**

Management should continue to request the training and assistance from the Information Technology Department until jail time credit is recorded in *Odyssey*. In addition, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

- cc: Mr. Valde Guerra, County Executive Officer  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Ms. Claudia Quiroga, Court Coordinator, Justice of the Peace Pct. 4, Pl. 2

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 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

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EDINBURG, TEXAS 78539

February 24, 2022

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

Re: MFFR for Oct-Dec 2021

Dear Judge Jasso:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Executive Summary:

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

### Current Observations:

1. 78 of 675 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. The November 2021 and December 2021 *Monthly Reports* were submitted to the County Auditor's Office 2 and 5 days, respectively, after the fifth day following the end of the month.
3. 1 of 44 in-house credit card transactions for the month of October 2021 was received 43 after the date of transaction; 6 of 55 online credit card transactions for the month of November 2021 were received 4 to 5 days after the transaction date; and 5 of 42 online credit card transactions for the month of December 2021 were received 4 to 8 days after the transaction date.

### Repeat Observations:

1. 23 cash bonds posted December 2013 through October 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th working day following the date of their release from jail.
2. Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through December 2021 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the Office of Court Administration (OCA).
3. 4 cases in which the defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail in September 2019 (1), October 2019 (2), and December 2019 (1) did not have the jail time credit applied to the case, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

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**Scope:**

The scope of the review was limited to collections reported by your office on the MFFRs for the months of October 2021 through December 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 MFFRs 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 MFFRs were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the MFFRs by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFFRs agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal reports, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) The warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per MFFRs agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the MFFRs, among other reports, were properly completed.
- Verified that cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10<sup>th</sup> workday following the date of Release from jail.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$39,556.04, \$30,409.07, and \$28,648.17, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system rests with management. The objectives of an internal control systems 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 78 of 675 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. Some of the errors resulted from the disposition date not being entered

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**HIDALGO COUNTY DISTRICT JUDGES**

in Odyssey. The Justice of the Peace staff was notified of the required adjustments; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to the Court Coordinator, training from the Information Technology Department will be requested.

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

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

**Recommendation:**

Management should continue to request the training and assistance from the Information Technology Department until all adjustments have been completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

**Observation No. 2:**

The November 2021 and December 2021 *Monthly Reports* were submitted to the County Auditor's Office 2 and 5 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Reports* were submitted late due to oversight and being out of the office.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that 1 of 44 in-house credit card transactions for the month of October 2021 was receipted 43 days after the date of transaction; 6 of 55 online credit card transactions for the month of November 2021 were receipted 4 to 5 days after the transaction date; and 5 of 42 online credit card transactions for the month of December 2021 were receipted 4 to 8 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were receipted late partially due to office being closed and an oversight.

The County Auditor's Office requires that all collections (i.e., cash, checks, credit card payments, etc.) received be

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**HIDALGO COUNTY DISTRICT JUDGES**

promptly recorded with the correct payment method, reference number and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odysey* upon receipt of payment. Failure to ensure that credit card transactions are promptly receipted and correctly referenced may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

**Recommendation:**

Management should ensure that the Court Coordinator verifies that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

The observations below have been previously reported and have not been resolved.

**Repeat Observation No. 1:**

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

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

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

**Recommendation:**

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

**Repeat Observation No. 2:**

Copies of the November 2013 through February 2014, June 2014 through July 2015, and September 2015 through December 2021 Office of Court Administration’s “Official Justice of the Peace Monthly Reports” (OCA Reports) have not been submitted to the Office of Court Administration (OCA). According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odysey* due to data entry errors. In addition, the County Auditor’s Office determined that the OCA Reports are incorrect since the jail time activity and pending adjustments were not entered in *Odysey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendation:**

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

**Repeat Observation No. 3:**

We noted that four cases in which the defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail in September 2019 (1), October 2019 (2), and December 2019 (1) did not have the jail time credit applied to the case, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases. Training from the Information Technology Department will be requested.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs..." The docket should reflect the jail time credit applied to the case.

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

**Recommendation:**

Management should continue to request the training and assistance from the Information Technology Department until jail time credit is recorded in *Odyssey*. In addition, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses for the observations noted above by March 11, 2022.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor II 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  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Ms. Claudia Quiroga, Court Coordinator, Justice of the Peace Pct. 4, Pl. 2

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 82 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 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

February 24, 2022

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

Re: MFFR for Oct-Dec 2021

Dear Judge Peña:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of October 2021 through December 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 fines, fees, and court costs collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### **Executive Summary:**

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

### **Current Observations:**

1. 12 of 198 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs.
2. 16 of 18 online credit card transactions for the month of October 2021, 19 of 24 online credit card transactions for the month of November 2021, and 6 of 8 online credit card transactions for the month of December 2021 were receipted 4 to 24 days after the transaction date.
3. The October 2021 through December 2021 MFFRs were submitted to the County Auditor's Office 5, 3, and 12 days, respectively, after the fifth day following the end of the month.
4. Procedures for the Scofflaw Program have not been properly implemented.

### **Repeat Observation:**

1. 9 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

### **Scope:**

The scope of the review was limited to collections reported by our office on the MFFRs for the months of October 2021 through December 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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JUDGE, 206<sup>TH</sup> D.C.

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

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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.

**Methodology:**

In conducting the review, the following procedures were performed:

- Verified that the MFFRs 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 MFFRs were signed by an authorized signatory as documented on the “Authorized Signatories Form.”
- Verified the mathematical accuracy of the MFFRs by footing and cross-footing the reports.
- Reviewed 100% of receipts to determine if fines, fees, and court costs collected were properly allocated and reported and verified whether any adjustments were made.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFFRs agreed to: 1.) total receipts issued per *Odyssey’s* Receipt Journal Report, 2.) total collections per *Odyssey’s* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio’s* Undistributed Receipts general ledger account.
- Reviewed all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff’s “Discharge” receipt number was referenced on the case.
- Verified the sequence of receipts per the MFFRs agreed to *Odyssey’s* Receipt Journal Reports. In addition, verified that receipts were issued in sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey’s* Daily Balance Reports and *Alio’s* Undistributed Receipts general ledger account to determine if credit card transactions were timely received by the Justice of the Peace and County Treasurer’s Office.
- Reviewed *Cashier’s Daily Close-out Reports* (Close-out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that receipts, Close-out Reports, *Schedule of Receipts and Deposits* forms, mail logs, Office of Court Administration’s “*Official Justice of the Peace Monthly Report*” (OCA Report), and the MFFRs, among other reports, were properly completed.
- Verified that cash bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
- Reviewed *Scofflaw Release Forms* submitted by defendants to the Motor Vehicle Department to determine if the forms were filled out completely and if procedures for the Scofflaw Program were properly implemented.

**Conclusion:**

Collections for the months of October 2021 through December 2021 totaled \$18,558.36, \$13,611.84, and \$9,520.96, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

**Current Observation No. 1:**

We noted that 12 of 198 transactions during the months of October 2021 through December 2021 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments; and the adjustments have been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners

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**HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 464<sup>th</sup> D.C.

Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of notification.

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We noted that 16 of 18 online credit card transactions for the month of October 2021, 19 of 24 online credit card transactions for the month of November 2021, and 6 of 8 online credit card transactions for the month of December 2021 were receipted 2 to 24 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to an oversight.

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

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

**Recommendation:**

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

**Current Observation No. 3:**

We noted that the October 2021 through December 2021 MFFRs were submitted to the County Auditor's Office 5, 3, and 12 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the MFFRs were submitted late due to having a heavy workload.

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

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

**Recommendation:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Current Observation No. 4:**

We randomly selected 10 of 16 *Scofflaw Release Forms* for the month of December 2021. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 3 of 10 forms, the District Attorney/Designee and the Justice of the Peace signature was not noted on the “motion/order to dismiss” form prior to issuance of the *Scofflaw Release Form*.
2. For 3 of 10 forms, the *Scofflaw Release Form* was signed and sealed (approved) by the authorized representative of the court prior to receipt of the “Motion/Order to Dismiss” form.
3. For 3 of 10 forms, a copy of the signed “Motion/Order to Dismiss” form was not attached to the *Scofflaw Release Form*.
4. For 3 of 10 forms, the outstanding balance was not zeroed out and a case disposition entered in Odyssey prior to approving the *Scofflaw Release Form*
5. For 1 of 10 forms, the *Scofflaw Release Form* was signed and sealed (approved) by the authorized representative of the court before issuance of an official County receipt for the amount of the bond.

According to the Court Coordinator, the procedures were not properly completed due to an oversight.

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

- a. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the “motion/order to dismiss” form prior to issuance of the *Scofflaw Release Form*.
- b. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the “Motion to Dismiss” Form.
- c. A copy of the signed “Motion to Dismiss” Form must be attached to the *Scofflaw Release Form*.
- d. The outstanding balance must be zeroed out and a case disposition entered in Odyssey prior to approving the *Scofflaw Release Form*. The case disposition must agree to the disposition entered on the *Scofflaw Release Form*.
- e. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt for the amount of the bond.

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

**Recommendation:**

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

The observation below has been previously reported and has not been resolved.

**Repeat Observation No. 1:**

We noted that 9 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail in October 2019 (2), March 2020 (1), June 2020 (1), July 2020 (2), October 2020 (1), and July 2021 (2) did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff’s “Discharge” receipt numbers were not referenced on the cases. According to the Court Coordinator she has not received the Jail “D” Report from the Sheriff’s Department and was not trained on how to receipt them in *Odyssey*.

The County Auditor’s Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.048, “a defendant placed in jail on account of failure to pay the fine and

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**HIDALGO COUNTY DISTRICT JUDGES**

costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs..." The docket should reflect the jail time credit applied to the case.

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

**Recommendation:**

Management should contact the Information Technology Department and request training on how to properly record jail time credit in *Odyssey*. In addition, management should contact the Sheriff's Department to request that the Jail "D" Report is sent to the Justice of the Peace Office on a monthly basis. Furthermore, management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses for the observations noted above by March 11, 2022.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Mr. Sergio Cruz, Director, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

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**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO



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January 31, 2022

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

Re: Texas Parks and Wildlife Financial Statements for August 2021 through November 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the months of August 31, 2021 through November 30, 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 misstatements.

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

Respectfully,

A handwritten signature in black ink that reads 'Maria A. Duran'. The signature is written in a cursive style.

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer  
Ms. Annette Muniz, Chief Deputy, Hidalgo County Clerk'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.

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JUDGE, 208<sup>TH</sup> D.C.

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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

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

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

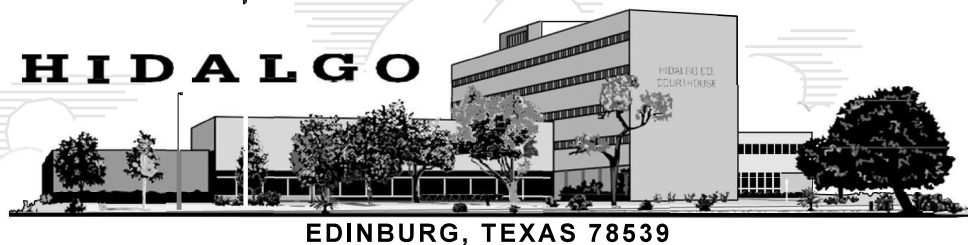
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

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

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

# COUNTY of HIDALGO

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)



February 23, 2022

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

Re: Registry Financial Statements for June 2021 through October 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the Registry financial statements for the months ending June 30, 2021 through October 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 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 October 31, 2021, the "Investments" and "Trust Deposits" balance sheet accounts had a balance of \$8,979,265.89 and \$5,166,119.13, respectfully. The balances consist of funds deposited into the registry account from 1954 through 2021 pursuant to a court order. In addition, the "Trust Deposit" includes 25 cases with negative amounts totaling \$6,050.28. According to the County Clerk's Internal Auditor, a list of cases is sent to the District Attorney's Office. If the District Attorney'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. All other cases are kept in the Registry Account. Furthermore, research on the 25 cases was conducted and it was determined that indemnification will be requested from Commissioners Court.

We recommend that the County Clerk's Office continue to work with the District Attorney's Office until all cases have been resolved. In addition, the 25 cases with negative amounts should be recorded as receivables on the balance sheet and indemnification should be requested from Commissioners Court.

### **Observation No. 2:**

As of October 31, 2021, the "County Clerk Escrow Account Report" and the "County Clerk Trust Account Report" do not reconcile to the amount reported on the "Trust Deposits" balance sheet account. There is a variance of \$187.45 between the reports and the balance sheet. The net variance amount consists of an unidentified amount of \$187.65 and a \$0.20 disbursement that was not recorded properly.

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#### HIDALGO COUNTY DISTRICT JUDGES

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The County Auditor's office recommends that indemnification be request for the unidentified variance of \$187.65 and the \$0.20 over disbursement. Furthermore, the \$0.20 over disbursement should be recorded as a receivable on the balance sheet.

**Observation No. 3:**

We noted that 40 checks totaling \$41,496.47 issued during the months of February 2020 through October 2021 were not posted in Odyssey (EXHIBIT A). According to the County Clerk's Office Internal Auditor, the 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.

**Observation No. 4:**

The June 2021 through August 2021, and October 2021 financial statements were submitted to the County Auditor's Office 5 days, 3 days, 7 days, and 11 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 receive 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 accompanied by the documents of the interest earned on Certificates of Deposit received from the financial institutions should be submitted to the County Auditor's Office after the interest earned is recorded on the financial statement.

**Observation No. 5.**

As of October 31, 2021, the "Due From Others" and various "NSF" balance sheet accounts had a balance of \$8,480.68. The balances consisted of the following:

- "Due from Others" in the amount of \$50.68 dating from July 31, 2001 through May 8, 2013;
- "NSF-FNB" in the amount of \$250.00 from September 30, 2003;
- "NSF-IBC" in the amount of \$1,280.00 from May 6, 1999 through June 18, 2001; and
- "NSF-LSNB" in the amount of \$6,900.00 from April 10, 2018 through August 12, 2021.

We recommend that the County Clerk's Office continue to make attempts to collect on all the pending amounts. If collection efforts have been exhausted, management should request indemnification from Commissioners Court for \$8,480.68.

**Observation No. 6:**

As of October 31, 2021, the balance sheet consisted of the following liability accounts:

- "Due to Others-Cks over 90 days" in the amount of \$98.70 dating from June 17, 2011 through April 22, 2013; and
- "Over & Short" in the amount of -\$0.42 dating from September 30, 2002 through December 31, 2016.

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**HIDALGO COUNTY DISTRICT JUDGES**

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. The -\$0.42 balance in the "Over & Short" account should be recorded as a receivable and indemnification for the amount should be requested from Commissioners Court.

Please provide a management response to observations noted above by March 11, 2022.

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  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Annette Muniz, Chief Deputy, County Clerk's Office  
Ms. Berenize Alvarado, Internal Auditor III, County Clerk's Office

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**HIDALGO COUNTY DISTRICT JUDGES**

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

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 OCTOBER 2021

February 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
7/5/2017	44	117	PAULIN CORONADO CORONA	CR-18-07608-D	1,000.00		1,000.00	-	WCB CK # 7656 / 7557
11/29/2018	45	245	ISABEL CORDOVA	PID#625888/CR-18-15	500.00		500.00	-	WCB CK # 7665 / 7666
8/20/2019	46	146	AMANDA RAMIREZ	BOND 030908-19	500.00		500.00	-	WCB CK # 7635 / 7536
							<u>2,000.00</u>		

March 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/31/2007	31	111	JOSE LUIS OLIVAREZ VEGA	CR-07-8047-F	502.00		502.00	-	WCB CK # 7686 / 7687
11/13/2008	34	39	SANDY YSENA LYSBET	CR-09-1201-G	502.00		502.00	-	WCB CK # 7682 / 7683
3/27/2018	45	63	JULIO FERNANDO ALCARAS	BOND#04250-18PID#	429.58		429.58	-	WCB CK # 7691 / 7692
2/20/2019	46	34	DAVID ORTIZ AVILA	PID# 2582685	292.06		292.06	-	WCB CK # 7679 / 7680
							<u>1,725.64</u>		

April 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
8/19/2008	33	114	JORGE HERNANDEZ	CR-08-9377-H	502.00		502.00	-	DISMISSED

May 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/25/2011	38	169	HECTOR MANUEL SOTO HERNANDEZ	CR-11-5785-A	502.00		502.00	-	DISPOSED

June 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
1/25/2005	27	59	ROBERTO NICOLAS DELGADO	CR-06-3928-E	502.00		502.00	-	WCB CK # 7864 / 7865
10/8/2014	41	242	EDGAR RIVERA	CR-14-11771-A	500.00		500.00	-	WCB CK # 7866 / 7867
							<u>1,002.00</u>		

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 OCTOBER 2021

July 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
1/28/1982	4	94		CR-031372-B	500.00		500.00	-	SENT TCPA CK # 7881/7882
3/1/1996	14	99		CR-112284-C	375.00		375.00	-	SENT TCPA CK # 7881/7882
	19	402	SANDRA F. CARLOS	NOT FILED	166.51		166.51	-	SENT TCPA CK # 7881/7882
8/2/2001	21	104	ELEAZAR VASQUEZ	CR-1941157-H	1,002.00		1,002.00	-	SENT TCPA CK # 7881/7882
PENDING	27	67	ISMAEL MENDIOLA	CR-00-00065-J31	277.74		277.74	-	SENT TCPA CK # 7881/7882 07/
3/7/2005	27	82	JESUS EZEQUIEL GONZALEZ MUNI	CR-05-3442-H	502.00		502.00	-	SENT TCPA CK # 7881/7882
PENDING	27	100	COLUMBA RIOS	1041004/CR-99-002	112.72		112.72	-	SENT TCPA CK # 7881/7882
9/4/2005	28	61	ARECIO MORENO	CR-05-11950-H	502.00		502.00	-	SENT TCPA CK # 7881/7882
3/15/2007	31	66	JOHN MYKAL HOOD	CR-07-5584-H	1,002.00		1,002.00	-	SENT TCPA CK # 7881/7882
8/29/2007	32	37	JOSE ARTURO FLORES	CR-07-10466-G	1,002.00		1,002.00	-	SENT TCPA CK # 7881/7882
9/7/2007	32	45	JORGE TELLO	CR-3394-07-31	322.51		322.51	-	SENT TCPA CK # 7881/7882
3/26/2008	33	34	HECTOR PROVINZANO	CR-08-2819-E	1,002.00		1,002.00	-	SENT TCPA CK # 7881/7882
5/14/2008	33	64	ENRIQUE CUELLAR MARTINEZ	CR-08-6716-F	502.00		502.00	-	SENT TCPA CK # 7881/7882
8/26/2008	33	118	JUAN PEDRO SANCHEZ	CR-08-12334-H	502.00		502.00	-	SENT TCPA CK # 7881/7882
12/9/2009	36	146	OSCAR OLIVO	CR-10-3635-E	502.00		502.00	-	SENT TCPA CK # 7881/7882
3/23/2016	43	53	PABLO E. SANCHEZ	H00-671 J12	160.54		160.54	-	SENT TCPA CK # 7881/7882
5/27/2020	47	68	RAUL GALICIA JR	BOND #007057-20 P1	323.58		323.58	-	WCB CK # 7887 / 7888
							8,756.60		

August 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
11/14/2018	45	236	JAIME CONTRERAS CASTANEDA	IBC18-0017-J11	\$ 266.75		\$ 266.75	\$ -	CBW CK # 7943 / 7944

September 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
8/25/2020	47	114	MARIO ALBERTO VILLAGOMEZ	BOND #010839-20 P1	\$ 157.00		\$ 157.00	\$ -	CBW CK # 7979 / 7980

March 2021 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
1/12/2021	48	6	JOSE MANUEL GUERRERO	BOND #000368-21 P1	\$ 247.73		\$ 247.73	\$ -	CBW CK # 8252 / 8253

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 OCTOBER 2021

April 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
7/23/2007	32	16	Lisa Alaniz	CR-2941-02-31	\$ 158.21		\$ 158.21	\$ -	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	16	Lisa Alaniz	CR-2943-02-31	\$ 175.97		\$ 175.97	\$ -	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	16	Lisa Alaniz	CR-4090-02-31	\$ 202.23		\$ 202.23	\$ -	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	17	Lisa Alaniz	CR-2977-06-31	\$ 152.52		\$ 152.52	\$ -	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	17	Lisa Alaniz	CR-2978-06-31	\$ 158.00		\$ 158.00	\$ -	HOT CHECK WCB CK # 8322 / 83
2/17/2011	38	59	SANDRA PEREZ JOHNIK	CR-11-3686-D	\$ 502.00		\$ 502.00	\$ -	DISMISSED BF CK # 8309 / 8312
7/19/2014	41	171	ROMEO ALANIZ	CR-13-09490-F/oc-14-1	\$ 500.00		\$ 500.00	\$ -	DISMISSED WCB CK # 8330 / 8333
10/20/2016	43	215	DARIANA DIAZ TAVERA	CL-10-1747-F	\$ 49.00		\$ 49.00	\$ -	INVEST CK # 8340
10/20/2016	43	216	ALAN DIAZ TAVERA	CL-10-1747-F	\$ 49.00		\$ 49.00	\$ -	INVEST CK # 8341
10/27/2016	43	219	ESTELLA DENISE PEREZ GALLARDO	PID# 200558	\$ 500.00		\$ 500.00	\$ -	WCB CK # 8324 / 8325
3/25/2021	48	40	CASSADY CLAIR CARSON	CR-1611-15-21	\$ 233.57		\$ 233.57	\$ -	WCB CK # 8303 / 8304
					\$		\$	2,680.50	

May 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/14/1999	40	145	KARINA GARZA	JP-07-02-1010	\$ 149.94		\$ 149.94	\$ -	WCB CK # 8388 / 8389
8/8/2017	44	142	KARINA JACQUELINE GARZA	JP07-02-1010	\$ 149.94		\$ 149.94	\$ -	WCB CK #8390 / 8391
2/13/2018	45	35	ALBERT O DEASON	BOND#002149-18PID#	\$ 291.00		\$ 291.00	\$ -	WCB CK # 8378 / 8379
4/27/2021	48	65	ISABEL HERRER HERNANDEZ	IBC16-0075-J12	\$ 189.00		\$ 189.00	\$ -	WCB CK # 8359 / 8360
5/5/2021	48	75	YANIRA RAMIREZ	BOND #007868-21 PID#492484	\$ 233.00		\$ 233.00	\$ -	WCB CK # 8410 / 8411
					\$		\$	1,012.88	

June 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/4/1999	18	1	JOSE LUIS VASQUEZ	CR-166259-B	\$ 500.00		\$ 500.00	\$ -	DISPOSED
3/11/2002	22	83	LUSEBRO GARCIA AKA EUSEBIO G	CR-201269-G	\$ 502.00		\$ 502.00	\$ -	Filed
7/12/2006	30	7	JOSE MIGUEL RAMIREZ	CR-05-5894-H	\$ 1,000.00		\$ 1,000.00	\$ -	DISPOSED
10/17/2007	32	68	FABIOLA TORREZ	CR-08-787-E	\$ 1,002.00		\$ 1,002.00	\$ -	DISMISSED
11/2/2007	32	75	SAUL REQUENEZ	CR-08-786-G	\$ 502.00		\$ 502.00	\$ -	DISPOSED
6/18/2008	33	85	VICTOR M. RAMIREZ	CR-08-7545-F	\$ 502.00		\$ 502.00	\$ -	DISPOSED
12/11/2008	34	61	ISAURO ZUNIGA POLANCO	CR-09-787-E	\$ 502.00		\$ 502.00	\$ -	DISMISSED
2/4/2008	34	96	CAROLYNE BOOSALIS	CR-09-2074-H	\$ 2,002.00		\$ 2,002.00	\$ -	DISMISSED
4/23/2009	35	15	RICARDO LUIS MANDUJANO JIMEN	CR-09-6324-H	\$ 502.00		\$ 502.00	\$ -	DISMISSED
5/20/2009	35	31	FLOR CERVANTES	CR-09-8836-G	\$ 502.00		\$ 502.00	\$ -	FILED
7/2/2009	35	57	SAMUEL RODRIGUEZ	CR-09-6382-H	\$ 502.00		\$ 502.00	\$ -	DISMISSED
8/27/2009	36	28	NOHEMI RODRIGUEZ	CR-09-9853-H	\$ 1,002.00		\$ 1,002.00	\$ -	DISMISSED
9/17/2009	36	59	GILBERT TORRES	CR-09-7167-H	\$ 247.58		\$ 247.58	\$ -	DISMISSED
9/29/2009	36	71	DAVID RANGEL MARTINEZ	CR-09-12462-H	\$ 502.00		\$ 502.00	\$ -	DISMISSED
2/8/2010	37	41	FABIOLA TORRES	CR-10-9612-E	\$ 1,002.00		\$ 1,002.00	\$ -	DISMISSED
5/4/2010	37	154	ISIDRO HERNANDEZ MONTERO	CR-10-10579-H	\$ 1,002.00		\$ 1,002.00	\$ -	DISMISSED
6/16/2010	37	212	JASON MATHEW RAMIREZ	CR-11-1109-B	\$ 252.00		\$ 252.00	\$ -	DISMISSED
7/2/2010	37	228	GENARO CAMPOS MATA	CR-10-6881-F	\$ 502.00		\$ 502.00	\$ -	DISPOSED
7/26/2010	37	257	CESAR MADRIGAL	CR-11-183-F	\$ 1,002.00		\$ 1,002.00	\$ -	FILED
8/10/2010	37	284	JAVIER CABRERA MOYA	CR-09-2728-H	\$ 500.00		\$ 500.00	\$ -	DISPOSED
10/19/2010	37	362	LUIS FABIAN GAYTAN	CR-11-892-D	\$ 502.00		\$ 502.00	\$ -	DISMISSED

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 OCTOBER 2021

June 2021 checks not posted in Odyssey (Continued)									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
12/20/2010	37	424	MARCO FLORES	CR-11-1648-B	\$ 502.00	\$ -	\$ 502.00	\$ -	FILED
3/2/2011	38	67	JANETH GUADALUPE ACOSTA	CR-11-2404-B	\$ 502.00	\$ -	\$ 502.00	\$ -	DISMISSED
7/6/2011	38	223	JESUS CANTU	CR-11-6860-F	\$ 502.00	\$ -	\$ 502.00	\$ -	DISMISSED
10/6/2011	38	336	JULIO CESAR REYES	CR-11-10429-H	\$ 115.00	\$ -	\$ 115.00	\$ -	DISMISSED
10/6/2011	38	336	JULIO CESAR RIOS	CR-11-10430-H	\$ 115.00	\$ -	\$ 115.00	\$ -	DISMISSED
3/2/2012	39	65	PAULINE GARZA	PID# 309334	\$ 1,177.00	\$ -	\$ 1,177.00	\$ -	HOT CHECK/NF
6/29/2012	39	188	HERACLIO GONZALEZ	PID# 961022	\$ 310.27	\$ -	\$ 310.27	\$ -	PENDING
3/6/2013	40	67	ROSIE BERMEDIA	PID# 1006329	\$ 190.00	\$ -	\$ 190.00	\$ -	WCB CK # 8475 / 8476
5/8/2013	40	137	FERNANDO GAYTON	PID# 1385361/CR-409	\$ 500.00	\$ -	\$ 500.00	\$ -	DISMISSED
7/11/2013	40	204	JODY BUSSE	PID# 1384262	\$ 256.28	\$ -	\$ 256.28	\$ -	WCB CK # 8455 / 8456
5/8/2014	41	118	MANUEL CAMPOS	CR-13-09027-G	\$ 247.25	\$ -	\$ 247.25	\$ -	DISPOSED
6/25/2015	42	117	LUIS RODRIGO ESQUIVEL	CC-15-00161	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	DISMISSED DA
12/6/2017	44	227	SELMA ANNI ROCHA	CR-3566-12-21	\$ 205.82	\$ -	\$ 205.82	\$ -	DISPOSED
9/11/2019	46	167	JOSE LUIS LARA JR	PID#415357/CR-00-01	\$ 259.00	\$ -	\$ 259.00	\$ -	DISPOSED
					\$		\$ 20,413.20		

July 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
9/24/2013	40	273	VELMA RODRIGUEZ	PID# 962615	\$ 714.00	\$ -	\$ 714.00	\$ -	WCB CK # 8531 / 8532
1/26/2021	48	13	LEE ROY MARTINEZ	BOND #001261-21 PII	\$ 280.17	\$ -	\$ 280.17	\$ -	WCB CK # 8543 / 8544
					\$		\$ 994.17		

August 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
8/2/2011	38	264	MIGUEL BADILLO	CR-12-8569-F	\$ 502.00	\$ -	\$ 502.00	\$ -	WCB CK # 8587 / 8588
10/19/2017	44	192	SANJA GARCIA	H-1364-17-1	234		234		0   WCB CK # 8582 / 8583
					\$		\$ 736.00		

September 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
6/12/2015	42	110	JESSE WEBBER MOBILE HOME	CL-15-1828-G	\$ 500.00	\$ -	\$ 500.00	\$ -	WCB CK # 8623 / 8624
					\$		\$ 41,496.47		

Grand Total \$ 41,496.47

# 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)



January 31, 2022

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

Re: Jury Script Financial Statements for May 2021 through September 2021

Dear Ms. Leo:


We conducted a limited scope review of the Jury Script financial statements for the months of May 31, 2021 through September 30, 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 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  
Mr. Alfredo Zamarripa, Chief Deputy, 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, 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.

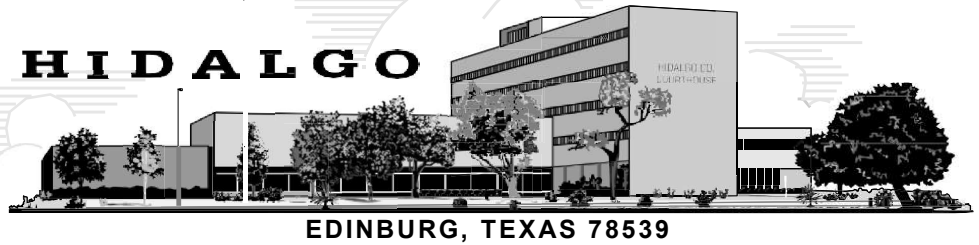
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

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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February 9, 2022

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

Re: Fee Financial Statements for May 2021

Dear Ms. Hinojosa:

We conducted a limited scope review of the Fee financial statements for the month ended May 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 misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvement as noted below.

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

As of May 31, 2021, the "Accounts Receivable" balance sheet account had a balance of \$954.57. The balance consisted of "NSF checks" in the amount of \$954.57 from December 11, 2020 through December 16, 2020. According to the District Clerk's Accountant, they are making attempts to collect.

We recommend that the District Clerk's Office continue to make attempts to collect.

### **Observation No. 2:**

As of May 31, 2021, the "Due to Other Governments" balance sheet account had a balance of \$24,644.40. The amount consisted of \$2,610.40 due to the Secretary of State from December 11, 2003 through November 21, 2019 and \$22,034.00 due to the Texas Department of State Health Services from March 10, 2003 through May 21, 2021. According to the District Clerk's Accountant, research is done prior to distributing funds when time permits.

We recommend that staff continue to research the accounts and pay the Secretary of State and the Texas Department of State Health Services as soon as possible.

### **Observation No. 3:**

As of May 31, 2021, the "Due to Others" balance sheet account had a balance of \$410,711.95. The balance consisted of the following:

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#### HIDALGO COUNTY DISTRICT JUDGES

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

- “Attorney Ad-Litem” in the amount of \$2,581.11 dating from February 28, 2006 through August 31, 2015. Research on these cases was conducted by the County Auditor’s Office and the findings have been previously provided.
- “Court ordered social study” in the amount of \$200.00 from July 16, 2003;
- “Crime Stoppers-Weslaco” in the amount of \$50.00 from May 31, 2021;
- “Overpayments” in the amount of \$398,279.02 dating from May 27, 2003 through May 24, 2021; and
- “Void checks over 90 days” in the amount of \$9,601.82 dating from May 17, 2017 through February 26, 2021.

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 are 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 February 18, 2022.

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  
Ms. Sabrina Guerra, Senior Accountant

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**HIDALGO COUNTY DISTRICT JUDGES**

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